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ACCOUNTS AND PAPERS:

FIFTY-ONE VOLUMES.

—(36.)—

COMMERCIAL REPORTS;

COMMERCIAL AND GENERAL INTERESTS, &c.

Session

25 *November* 1890 —— 5 *August* 1891.

VOL. LXXXIII.

1890–91.

ACCOUNTS AND PAPERS:

1890-91.

FIFTY-ONE VOLUMES:—CONTENTS OF THE

THIRTY-SIXTH VOLUME.

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REPORTS

FROM

HER MAJESTY'S REPRESENTATIVES IN BRAZIL

CONCERNING THE

CONDITION OF BRITISH IMMIGRANTS.

Presented to the House of Commons by Command of Her Majesty, in pursuance of their Address dated June 12, 1891.

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APPENDIX.

Cautions to intending Emigrants to Brazil, issued from the Emigrants' Information Office, 31, Broadway, Westminster, S.W. 47

RETURN to an Address of the Honourable the House of Commons, dated June 12, 1891;
for—

"A Copy of any Reports from Her Majesty's Representatives in Brazil concerning the Condition of British Immigrants."

No. 1.

Mr. Wyndham to the Marquis of Salisbury.—(*Received March* 21.)

My Lord, *Rio de Janeiro, February* 24, 1890.

I HAVE the honour to inclose herewith translation of a Decree of the Provisional Government revoking certain Laws regulating agricultural labour contracts, and ordering that henceforth all agreements between employer and employed ("entre o *locador* e o *locatorio*") are to be regulated by the Governments of the different States of the Union.

The motives of this Decree, as set forth in the preamble, are to encourage immigration from foreign countries into Brazil, which has, within the last few months, almost ceased.

I have, &c.

(Signed) HUGH WYNDHAM.

Inclosure in No. 1.

Extract from the "Diario Official."

*Decree.**

(Translation.)

MARSHAL MANOEL DEODORO DA FONSECA, Chief of the Provisional Government constituted by the army and navy in the name of the nation, considering:

That, among the economic measures most required by the present condition of the country, that of its settlement is one, since the public wealth is developed in the same ratio as the population increases;

That, for this purpose, and in order to attract to Brazilian territory a stream of immigration at once spontaneous, perennial, and abundant, it is necessary that the country should be able to offer to foreigners, besides its extraordinary physical advantages of soil and climate, those moral advantages which flow from a legislation sufficiently free to protect every expansion of individual activity, this being an indispensable condition for the well-being of social life;

That, in order to attain the above result, it becomes necessary to eliminate at once from the legislation of our country all those provisions and enactments which might conflict with the customs, tendencies, and aspirations of foreigners, and on that account bring this country into discredit as a place of destination for immigrants;

That it is urgently necessary to complete the work of reforming the legislation relating to foreigners, a work which has already been so far advanced by the Government of the Republic, by decreeing the Laws respecting naturalization, freedom of worship, and civil marriage;

That the said work would be incomplete so long as the vexatious enactments which

* This Decree was published in the Board of Trade Journal of April 1890, p. 408.—Ed.

regulate contracts of hire for agricultural labour continued to form part of the national legislation;

That the system in question is happily already abolished in practice, since Brazilian land-owners have, with their keen sense of observation, understood that is was more convenient to replace contracts of hire, such as the legislation till now in force conceives them, by simple deeds of agreement based on mutual consent, and thus raising the labourer to the position of a contracting party, which is denied him by the legislation in question;

That, although such Laws have become obsolete through disuse, their continuance in the Statute Book may cause the Brazilian nation to be unjustly discredited abroad as a place of destination, and the formation of a free current of immigration be checked in consequence;

That, finally, in view of the entire and marked difference in the nature, method, and conditions of labour in different regions of the country, and in order to meet more fully the needs and requirements peculiar to each region, it becomes necessary that the exclusive power of regulating the mutual relations of right in this class of contracts should be vested in the sovereignty of the respective States;

Decrees:

Article 1. The Laws of the 13th September, 1830; 11th October, 1837; that of the 15th March, 1879, No. 2827, and all the exorbitant enactments of common law relating to contracts of hire for agricultural labour, are hereby rescinded.

Art. 2. Outside of the municipal district of the Federal capital, the authority for regulating the mutual relations of right between the hirer and the person hired within its respective territory belongs exclusively to the powers of each one of the Federated States.

Art. 3. All enactments to the contrary are revoked.

The Minister and Secretary of State for the Affairs of Justice is charged with carrying out this Decree.

(Signed) MANOEL DEODORO DA FONSECA.
M. FERRAZ DE CAMPOS SALLES.

February 22, 1890.

No. 2.

Mr. Wyndham to the Marquis of Salisbury.—(Received May 14.)

My Lord, *Rio de Janeiro, April* 21, 1890.

THE Provisional Government being very anxious to promote immigration from Europe to Brazil, which has of late decreased very much, have requested Senhor Antonio Prado, who was Minister of Agriculture and Public Works in the Cabinet which abolished slavery about two years ago, and who is now in Europe, to undertake the superintendence of the whole emigration service to Brazil.

With a view of assisting Senhor Prado in this matter, all Brazilian Diplomatic Representatives and Consular officers in Europe are to be instructed to co-operate with him in so far as he may deem it necessary, and a Commissary-General, Senhor Manoel Maria de Carvalho, an engineer, is to be placed under his immediate orders.

I have, &c.
(Signed) HUGH WYNDHAM.

No. 3.

Mr. Wyndham to the Marquis of Salisbury.—(Received August 6.)

My Lord, *Rio de Janeiro, July* 13, 1890.

I HAVE the honour to transmit herewith copy of a Report addressed to the Chief of the Provisional Government by the Minister of Agriculture, Commerce, and Public Works, inclosing a Decree regulating the measures for the introduction and settlement of foreign immigrants in this country.

The Decree in question (No. 528) was signed on the 28th ultimo, and published in the "Diario Official" of the 1st instant.

I am unfortunately unable to furnish your Lordship at present with a full translation

of these documents. The inclosed summary of the provisions of the Decree, which appeared in the "Rio News" of the 7th instant, will, however, supply the deficiency to some extent.

The measure is primarily intended to facilitate the importation of agricultural labourers, in order to replace the emancipated slaves. Thus agriculturists and their families are to form at least one-half of the total number of assisted immigrants; and of the other half, two-thirds must be unmarried men and agricultural labourers between the ages of 18 and 50, while the remainder may be mechanical and industrial labourers, artizans, or domestic servants, within the same limits of age.

Your Lordship will observe that Articles 1 to 3 of the Decree in question expressly forbid the landing of natives of Asia or Africa without the authorization of a special Act of Congress, and Article 4 makes the commanders of steamers bringing any such persons liable to a fine of from 2,000 to 5,000 milreis for the first offence, and if it be repeated, to the loss of their packet privileges.

I have, &c.
(Signed) HUGH WYNDHAM.

Inclosure 1 in No. 3.

Extract from the "Diario Official" of July 1, 1890.

Report of Minister of Agriculture, and Decree No. 528 *of June* 28, 1890.

[Not printed.]

Inclosure 2 in No. 3.

Extract from the "Rio News" of July 7, 1890.

Summary of Decree No. 528 *of June* 28, 1890.

IMMIGRATION.—Decree No. 528 of the 28th June regulates the introduction and localization of immigrants in the United States of Brazil. It is too long for transcription, but a very concise summary will perhaps serve every purpose.

Every able-bodied man may be an immigrant for Brazil, except fugitives from justice, Asiatics, and Africans; the latter may, however, be permitted to enter the country through an Act of Congress. Beggars and paupers will also be excluded from the Republic.

Commanders of steamers will incur fines of from 2,000 to 5,000 dollars for infringing the foregoing Regulations, and the vessels will lose packet rights upon a second delinquency.

The Federal Government will grant full passage-money only to—Families of agriculturists; bachelors of over 18 and under 50 years of age, provided they are agricultural labourers; mechanical and industrial labourers; artizans and domestic servants, of the ages above prescribed. Invalids and the physically deformed will only receive passages if they form a part of the families referred to, and the number of artizans and domestic servants is restricted.

The State [*sic*] will grant 120 fr. *per capita* for every adult brought to the country by maritime Companies requesting the subvention, children to be paid for in proportion. All immigrants brought in under contracts must be accompanied by rolls certified to by Brazilian Consuls, specifying name, age, condition, and profession, together with the degree of relationship between members of a family. Immigrants to receive assisted passages must declare at what locality in the Republic they propose to settle, and only agriculturists will be sent at Government expense to their destinations under guarantee of employment. Mechanics, &c., will declare that they will solicit no favours beyond transportation to their destination. The declarations herein referred to must be made before the Brazilian Consular authorities and filed by the Inspector-General of Lands and Colonization.

Immigrants imported for private Companies will not enjoy assisted passages unless the

importers sign bonds to furnish them with sustenance until they can themselves earn it; the importers will be held responsible for any disregard of this obligation.

Landlords, banks, Companies, and proprietors of private *nuclei* to obtain immigrants must present to the Inspector-General above referred to a request specifying age, number of individuals, or families required, their nationality, as well as the advantages offered, according to the service required. A copy of this request will be sent to the contractor of transportation, who will have it translated into the vernacular of the country to which the immigrants asked for belong, the amount of the salary offered being indicated in their money. This document, passed in duplicate, will be signed by the immigrant with a declaration that he accepts the proposed conditions, one to be delivered to him and the other sent to the Inspector of Lands and Colonization in Rio.

Immigrants will have Government protection for six months after arrival, during which time certain changes of residence are authorized.

Appeal is granted to the Minister of Agriculture for immigrants, but the process appears somewhat complicated.

Navigation Companies that introduce at least 10,000 immigrants in a year, without any complaint whatever being alleged against them, will be entitled to a premium of 100,000 fr.

Provisions are made for sending home widows, orphans, and the victims of disasters, under prescribed conditions.

Formalities are prescribed for landlords requiring labourers, such as the description of the lands, means of communication, &c., and the division into lots. A curious clause is that which states that the centre of the estate must not be more than 13·200 metres, say about 16 yards, distant from the nearest railway-station.

Lots will be sold to immigrants with families at from 25 to 50 dollars per hectare, a house worth 200 dollars to be on the lot; payments for these lots are to extend over ten years, to count from the second year, and 9 per cent. per annum may be added by the vendors, who are obliged to furnish tools and seed to immigrants, charging them with the same upon the provisional titles to their lots, which lots are to be hypothecated to the sellers until the immigrant completes the last payment.

Default for two years by the purchaser in his payments may mean loss of the lot, he to lose the value of the improvements made and one-half the amount paid on account; if he abandons the lot, all reclamations are void.

Rewards are offered persons establishing immigrants, varying according to the merits, or capital, of the various categories of parties likely to import them; 5,000 dollars is offered the landlord, who has 100 families fairly ("regularmente") established.

A provision is finally made that natives are not excluded from figuring as immigrants to the extent of 25 per cent.

No. 4.

Mr. Wyndham to the Marquis of Salisbury.—(*Received October* 16.)

(Extract.) *Rio de Janeiro, September* 24, 1890.

I HAVE the honour to report that the "Jornal do Commercio" of to-day contains the following statement with regard to immigration:—

"The arrival of immigrants during the past month was remarkable compared with the small number registered during preceding months. It amounted to 10,183 individuals, namely:—

"At the port of Rio de Janeiro	6,657
At the port of Santos	3,526
Of whom were—	
Italians	5,038
Portuguese	1,457
Spaniards	1,350
Russians	1,231
French	541
Austrians	254
Germans	170
Belgians	60
Swedes	48
Swiss	10
English	14
Other nationalities	9

No. 5.

Emigrant's Information Office to Foreign Office.—(*Received January* 24.)

Sir, 31, *Broadway, Westminster, January* 23, 1891.

INQUIRIES have been made at this office by one of the Irish Boards of Guardians and other correspondents as to free passages to Brazil which are now being offered to married agricultural labourers.

2. The answers given have been to the effect that it is not desirable to encourage such emigration, and at the same time reference has been made to the office which is issuing these passages, as well as to the Pacific Steam Navigation Company, in whose ships the emigrants are carried.

3. I inclose copy of the replies,* and would be glad if they could be referred to Her Majesty's Minister in Brazil to be reported upon by the Consuls of the provinces to which the emigration is directed. The general tenour of previous Consular Reports appears to indicate that British immigration into Brazil should be discouraged, and on general grounds it is difficult to suppose that it is a suitable country for people of the class of the ordinary British farm labourer; but my Committee would be glad to have more specific information on the subject in order to justify them in issuing a public warning if thought necessary.

I am, &c.
(Signed) C. P. LUCAS.

No. 6.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, January* 28, 1891.

I INCLOSE herewith a copy of a letter from the Emigrant's Information Office,† together with the inclosures therein, on the subject of emigration from the United Kingdom to Brazil; and I have to request you to obtain, as far as you are able, the information asked for therein, and forward it to this Office.

I am, &c.
(Signed) SALISBURY.

No. 7.‡

Consul Cohen to the Marquis of Salisbury.—(*Received February* 10.)

My Lord, *Pernambuco, January* 7, 1891.

IN the newspaper "Diario de Pernambuco" of the 6th instant, which is the official organ of the Government of this State, is published, among the official acts, a communication from the Governor to the "Delegate of the Inspectorate-General of Lands and Colonization," of which the following is a translation:—

"I remit to you, in original, a despatch addressed to this Government by the Brazilian Consul in London, dated 31st October last, requesting to be furnished, with as little delay as possible, in the regular manner, with the information mentioned in the said despatch, in order to facilitate emigration of English citizens to this State."

If the Brazilian Consul in London endeavours to promote the introduction of British immigrants to this State, or, in fact, to any of the Brazilian ports north of Rio de Janeiro, whether agricultural labourers, mechanical and industrial labourers, artizans, or domestic servants, they should be cautioned that they would meet with disappointments and endless sufferings.

Agriculturists will in all probability be led to believe that they will be allotted a plot of land, furnished with a house, implements, and seeds, and, not unlikely, families would also be provided with a cow. But on arrival here they would find that the allotment of land would be made on conditions so onerous that I question any profitable result being attainable for years; while I consider no English labourer could till the soil in

* Not printed.

† No. 5.

‡ The substance of this despatch was made public in the Board of Trade Journal in March 1891, p. 254. A notice was also in consequence issued by the Emigrants' Information Office. See Appendix No. 2.—Ed.

this climate. Besides the intense heat and insects, they would find the difference of food so great that I doubt whether any English man, woman, or child could subsist for any length of time on such as is attainable in the interior without falling a victim to some disease, for beyond salt fish, dried meat ("carne secca") imported from the Plate, and mandioca, they would have great difficulty in obtaining any other kind of nourishment; while the language, habits, and customs of the natives would render contact with them very unsatisfactory.

Among the insects which would cause great sufferings is that known as the "chigoe." This insect, which is so minute as to be almost imperceptible, enters the feet, and an inexperienced person would probably not know that, if allowed to remain in the foot until it makes its nest or bag, the result will be that the whole foot will become a mass of sores, which may result in gangrene, necessitating amputation.

Irrespective of these drawbacks, there are no habitable dwellings ready for the immigrants at the locality to which they would be sent, nor will there ever be such as would be suitable for families, or even single men or women. But even if there were, what would be the position of the agricultural labourer? Take as an example a man, wife, and five or even three children. He accepts the plot of land. For the first six months he will be allowed 500 reis a-day, or at an average rate of exchange 1*s.*, with which to maintain himself and family, in addition to the proceeds of his cultivation. But what saleable product can he produce in that period? Absolutely nothing. Then, if at the end of six months he does not prove himself sufficiently industrious to the satisfaction of the Government Inspector of Colonization, he is turned away and becomes a pauper. On the other hand, should the land be profitably cultivated, and his residence enlarged and improved, he is called upon not only to refund the daily allowance that has been advanced to him, but a rental fixed by the Government Inspector, and that rental would probably exceed his income; the result would be eviction. The land with all its improvements would revert to the Government, and be disposed of to some native proprietor. If the immigrant prefers to be employed as a day labourer, the authorities allege that work will be found for him at a maximum wage of 1 milreis a-day; but as the Government has not any extensive property, I doubt the ability of the authorities to provide regular agricultural work, but to a very limited number. To seek work on any private plantation would be fruitless, as the proprietors are able to obtain as many hands as they can employ at the rate of 800 reis a-day for field labourers. The prospects, therefore, cannot be said to be satisfactory or promising.

As regards mechanical and industrial labourers and artizans, these even would find great difficulty in obtaining regular employment, as there are in this town many of those classes out of work, and besides the pay would not be such as would tempt any Englishman to leave his country.

As regards domestic servants, there may be some European families who would gladly employ them, as the native class of servants give little satisfaction, but the number should be exceedingly limited, and should be furnished with satisfactory testimonials. I doubt whether native residents in general would or could show such consideration as would insure contentment and inducement to them to remain in the country.

British emigrants, before they embark for this part of Brazil, should well consider the difficulties they will meet with, and should also be made clearly to understand that they can obtain no pecuniary assistance from Her Majesty's Consulates, and that all questions of dispute which may arise can only be dealt with according to the local law to which they are amenable. They would feel, as mentioned in my Commercial Report for the year 1888, the laws of this country so irksome and antagonistic to their notion of security, justice, and freedom as would lead to serious consequences.

I have, &c.
(Signed) A. COHEN.

No. 8.*

Mr. Adam to the Marquis of Salisbury.—(*Received February* 27.)

(Telegraphic.) P. *Rio de Janeiro, February* 27, 1891.

HER Majesty's Consul at Santos states that the country and people of São Paulo are unsuited to British emigrants.

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* See Board of Trade Journal of March 1891, p. 255, and Emigrants' Information Office notice. Appendix No. 3.—Ed.

No. 9.

Consul Hearn to the Marquis of Salisbury.—(Received March 2.)

My Lord, *Rio Grande do Sul, January 27, 1891.*

MR. NEW, Acting British Vice-Consul at Porto Alegre, has reported to me the arrival there of thirteen immigrants, British subjects, five men, three women, and five children.

They applied to Mr. New for advice and assistance, and stated that they had been sent by a Brazilian Emigration Agency in London by the steamer "Britannia" from Liverpool to Rio de Janeiro, and thence by steamer "Rio Pardo" to Porto Alegre.

It appears that they had been promised land, and a means of making a living. They complained that they had not received either sufficient food or proper shelter since they were landed at the port; that they had been crowded with about 2,000 people in a large shed which did not keep out the wind and rain, and that they had only the bare ground to lie upon.

Mr. New advised them that the best thing they could do, having accepted free passages, was to proceed to their final destination, and I instructed Mr. New, by telegraph, to inform the Immigration Officers of the complaints made.

Mr. New is of opinion that "steps should be taken to warn English people at home not to listen to the tempting offers of free passages to Brazil, as the result cannot fail to be disappointing, if not disastrous, from the unsuitability of the country to English work-people, and the shameful provision made for the transport of emigrants."

I shall have the honour to report fully to your Lordship on the subject of immigration so soon as I have collected information I am in search of.

I have, &c.

(Signed) WALTER R. HEARN.

No. 10.*

Mr. Adam to the Marquis of Salisbury.—(Received March 5.)

(Telegraphic.) *Rio de Janeiro, March 5, 1891.*

YELLOW fever increasing. Suggest [?] warning emigrants.

No. 11.

Mr. Adam to the Marquis of Salisbury.—(Received March 14.)

(Extract.) *Rio de Janeiro, February 19, 1891.*

I HAVE the honour to transmit herewith, for your Lordship's information, two extracts from the "Rio News" of the 17th instant on questions connected with emigration to Brazil.

The first is a warning addressed to civil engineers not to allow themselves to be misled by the notices which have been recently published in the press both in London and Buenos Ayres of the favourable prospects of employment in Brazil.

The second is a notice of the arrival of 140 English and Irish emigrants by the last Pacific steamer from Liverpool.

As the most unhealthy season for yellow fever in Rio de Janeiro is from January to March or April, while it is not impossible that Brazilian emigration agents, finding that the authorities in Poland and Germany are adopting measures of repression against them, may now select the United Kingdom as a field for their operations, I have considered it my duty to call your Lordship's attention to the latter extract.

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* See warning issued in consequence by Emigrants' Information Office. **Appendix No. 4.—Ed.**

Inclosure 1 in No. 11.

Extract from the "Rio News" of February 17, 1891.

To Engineers and Surveyors.

"THE large number of undertakings and manufacturing and agricultural Companies which are now being organized in Brazil, with the object of working Government Concessions and executing important works of every kind, making the want of engineers and surveyors in the proportion required for the development of these different branches of industry in that country severely felt, notice is hereby given to professional men that they will find the greatest possible facilities for their services to be utilized on remunerative terms both by the Government and private individuals.

"Full information can be obtained by applying personally at the Brazilian Legation, 11, Lavalle, Belgrano, from 1 to 3 P.M."—"*Buenos Ayres Standard*," 14th *November*, 1890.

The foregoing extract from the "Buenos Ayres Standard" shows how utterly unscrupulous and unreliable are the means employed by the Brazilian Government and its agents in the matter of procuring immigrants. There never has been any such need for engineers and surveyors as set forth in this advertisement. There has been no "large number of undertakings and manufacturing and agricultural Companies" as therein described except on paper, and even these have rarely had the countenance of any one who knew what he was doing. The whole business, from beginning to end, has been a sorry farce, with hardly enough common sense and honesty to save it from a much worse designation. These advertisements were not only published in Buenos Ayres, but also in London—in both places with the sanction of the Brazilian Legations. And yet, if one single man has obtained a position through the instrumentality of these advertisements, we have yet to hear his name. Scores of civil engineers, however, have come here on the credit of these advertisements, only to be turned away. A few have come to us, and of these only three have been able to procure employment. On the other hand, a very considerable number, after wasting days and weeks in looking for the promised employment, have been compelled to go away, both wiser and poorer through their confidence in the promises of men who have apparently no sense of responsibility for the deceptions practised. In view of these circumstances, we do not hesitate to advise engineers that there is no certainty whatever for employment in Brazil. The Government will not, and cannot, employ them under existing Regulations, and the great part of the private enterprises, of which so much is said, are purely stock market undertakings which will never get beyond the Board of Directors, an office, and a gambling in the premiums offered. The development of Brazil just now consists in the organization of pretentious Companies for the purpose of making promotion and incorporation fees, the watering of stock for the creation of fictitious wealth, and then buying and selling the shares for the profits made on the premiums. Even were the enterprises all good (for they are not) their real value in gold would not reach one-tenth part of the fictitious values now quoted. The whole business is false and deceptive from beginning to end, and no man should take the slightest risk on the prospect of obtaining employment from them. The only safe method to follow is to demand a written and properly authenticated contract before coming here, and even then only after consulting some responsible business man about the salary necessary to maintain a man comfortably in the country.

Inclosure 2 in No. 11.

Extract from the "Rio News" of February 17, 1891.

WE regret to note that a large number of English and Irish immigrants (about 140 in all) arrived here on the 13th on the Pacific steamer "Iberia." What these poor people are to do here in this broiling sun we cannot imagine. It is sheer brutality to bring them here at this time of year, but as the Brazilian Government never thinks of what they have to suffer, it would be a humane service to them at home to tell them not to come. We understand that they have been promised a horse in addition to the "three acres and a cow," and that they have been assured 50*l.* to 200*l.* a-year on coffee plantations in São Paulo. They have still to learn, however, how bitterly they have been deceived.

No. 12.*

Mr. Adam to the Marquis of Salisbury.—(*Received March* 19.)

My Lord, *Rio de Janeiro, February* 24, 1891.

WITH reference to my despatch of the 19th instant, on the subject of emigration to Brazil, I have the honour to transmit to your Lordship herewith copy of a despatch which I have this day received from Mr. D. A. Beaver, Acting British Consul at Santos, respecting the condition and treatment of certain British immigrants who have recently arrived in São Paulo, and I beg most respectfully to call your Lordship's attention to Mr. Beaver's statement that English immigrants are not suited either to the climate of the province or to the character of its population, and to his suggestion that this should, if possible, be made known to the labouring classes in England.

I am requesting Mr. Beaver to endeavour to obtain information as to the places whence the immigrants came, and the names and addresses of the agents on whose account they were shipped.

I have, &c.
(Signed) C. F. FREDERICK ADAM.

Inclosure in No. 12.

Acting Consul Beaver to Mr. Adam.

Sir, *Santos, February* 21, 1891.

I AM informed that about thirty British subjects, lately persuaded to emigrate from England to Brazil, are at present in the immigrants' lodging in São Paulo, where they declare that they are very badly treated, that they cannot eat the food which is provided (black beans and rice), that they cannot get their luggage, and that they have nothing to sleep on. They also complain that for want of proper food and accommodation their wives and children are sick, and that they can get no redress.

They would appear, from what three of them who, through the kindness of Mr. Barker, Engineer of the São Paulo Railway, were enabled to visit Santos, and who came to apply to me for relief, to have been most heartlessly deceived by the emigration agents in England, and led to expect a piece of land, house, and cow each, with plenty of employment, there being, it was said, any number of manufactories where constant employment at good wages could be obtained.

I told them that, without special instructions, it was not in my power to send them back to England as they requested.

I am continually getting applications here at the Consulate from immigrants in the direst distress. In isolated cases I have, with the help of charitable friends here, been able to relieve their necessities, but the number is too great for any individual efforts to cope with.

You will be conferring a great favour on me if you can cause me to be given definite instructions regarding these immigrants.

English immigrants are suited neither to the province nor the people, who welcome Italians and other Latin races, but English they do not care about.

It might do some good if this were made known to the English labouring classes.

I have, &c.
(Signed) D. A. BEAVER.

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* This despatch was communicated to the Emigrants' Information Office, who thereupon issued a notice to the effect of its contents (*vide* Appendix No. 5).—Ed.

No. 13.

Mr. Adam to the Marquis of Salisbury.—(*Received March* 21.)

(Telegraphic.) P. *Rio de Janeiro, March* 21, 1891.

I HAVE the honour to report to your Lordship that I have received a Report from Consul Hearn on the subject of British immigration to Brazil, and that he expresses himself strongly against such immigration to his Consular district.

No. 14.

Mr. Adam to the Marquis of Salisbury.—(*Received March* 28.)

My Lord, *Rio de Janeiro, March* 4, 1891.

I HAVE the honour to acknowledge receipt of your Lordship's despatch of the 28th January respecting British emigration to Brazil, which reached me on the 26th ultimo.

I at once instructed Her Majesty's Consul at Rio Grande do Sul and the Acting Consul at Santos to furnish the information desired by your Lordship without delay, and fearing lest my despatch to the former might be delayed for some days waiting for a steamer, I sent him a telegram, copy of which I have the honour to transmit herewith, and, at the same time, addressed a telegram to your Lordship embodying the view expressed by Mr. Acting Consul Beaver in his despatch to me of the 21st February, copy of which I forwarded in my despatch of the 24th February. I also beg to call your Lordship's attention to my despatch of the 19th February, and its inclosures.

As regards the States of Santa Catharina and Rio Grande do Sul, I have no sufficient data to enable me to offer any opinion.

There are German colonies in both those States, some of which, I hear, are very prosperous.

But the purpose of the assisted emigration to which the Brazilian Government affords its countenance and support is to supply agricultural labourers to the coffee-planters, to take the place of their emancipated slaves, and the main stream of immigrants is therefore directed to the ports of Rio de Janeiro and Santos.

Yellow fever visits both these ports, especially at this season of the year, and, as your Lordship will perceive from the inclosed extract from the "Rio News," is making considerable progress just now, so that I am telegraphing to your Lordship to suggest warning intending emigrants.

In conclusion, I have the honour to state that I do not think that British or other northern labourers are likely to thrive in the States of Rio de Janeiro and São Paulo, and, if they do come out, the proper time for them to come is from June to the end of August.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 14.

Mr. Adam to Consul Hearn.

(Telegraphic.) *Rio de Janeiro, February* 27, 1891.

OBTAIN information with respect to prospect of British subjects emigrants to your Consular district.

Am writing you despatch by next mail.

Inclosure 2 in No. 14

Extract from the "Rio News" of March 3, 1891.

WE regret to say that yellow fever has been making sufficient progress during the past fortnight to occasion well-founded alarm. The heat has been intense, the atmosphere oppressive, the water supply insufficient, and the authorities apathetic and indifferent. No effort has been made to induce the authorities to water the streets, and not one step has been taken to abate the nuisances which contribute to the propagation of fever. A stranger would conclude from this state of affairs that Rio had never experienced an epidemic of yellow fever, and is, therefore wholly unconscious of the impending peril. It must be confessed, however, that a fever death-rate of fifteen to twenty a-day at the end of February, with so much heat and an insufficient supply of water, is very far from inspiring confidence. More than one epidemic has broken out as late as March, and a majority of them have continued into the month of May.

It would seem that the Brazilian is trained to live in a fool's paradise, for he never prepares for an emergency, and is always caught unprotected. No matter how severely he may suffer from epidemics of small-pox and yellow fever, just as soon as they have passed they are forgotten, and the next one to come finds him totally unprepared. Instead of preparing every year for a possible outbreak of fever, he does nothing whatever. When it is considered how favourably this city is situated for sanitary undertakings, and how easy it would be to prevent a great part of these fatal visitations of infectious diseases, one cannot find words too severe in condemnation of the men who are to blame for it all.

No. 15.

Mr. Adam to the Marquis of Salisbury.—(Received April 3.)

(Extract.) *Rio de Janeiro, March* 11, 1891.

IN compliance with the instructions contained in your Lordship's despatch of the 28th January last, and with reference to my despatch of the 4th instant, respecting British emigration to Brazil, I have the honour to transmit herewith copy of a despatch which I have this day received from Mr. Francis Hampshire, Acting Consul at Santos, in which he corroborates Mr. Beaver's view that the State of São Paulo is not suited to agricultural emigrants from the United Kingdom, and expresses his opinion that the statements set forth as to private land, on pp. 14 and 15 of the pamphlet respecting "the Southern States of Brazil as a field for Emigrants and Settlers," are deceptive.

For some time past the open space by the old Imperial Palace and the Ministry of Agriculture has been the camping-ground of numerous emigrant families, and their presence has been repeatedly mentioned in the press.

A paragraph on the subject in the "Jornal do Commercio" of the 28th ultimo, was followed next day by an explanation from the Inspector of Lands and Colonization, stating that these immigrants, most of whom had arrived of their own accord (*i.e.*, without a free passage) from the River Plate, persistently declined all offers of work, and that their removal did not concern his Department, but the police.

To-day's "União Federal" (an Opposition newspaper) comments upon "the disgraceful and inhuman sight of some hundreds of unfortunate emigrants which the steamers arriving from Europe have landed on the Palace Square, exposed as they are to wretchedness, to the burning sun of this time of year, to neglect and filth."

These unfortunates naturally help to swell the death-rate from yellow fever, which has now assumed the proportions of an epidemic in Rio.

Inclosure in No. 15.

Acting Consul Hampshire to Mr. Adam.

Sir, *Santos, March* 6, 1891.

I HAVE the honour to reply to your despatch of the 26th February, relating to the subject of emigration from the United Kingdom to Brazil, as you therein ask for information without delay.

It is quite true that a large tide of immigration has set in from Europe to the State of São Paulo, chiefly consisting of Italians, Russians, and Germans of the lowest class, but my opinion is unfavourable to the introduction of English agriculturists, as I consider a good deal of the present influx of immigrants due more to the action of agents in Europe than the capacity of this State to afford profitable employment at present.

There is no doubt that the future of São Paulo will be progressing, but now the cultivation of coffee is the all-absorbing idea, and this requires at least four years to develop, and therefore not adapted to colonists without other means of subsistence.

The system of hire for service on plantations is unsuited to either English, Scotch, or Irish, although adapted to the more humble character of the Italian and Russian peasant.

As regards the subject of private land, I consider the statements set forth in the printed pamphlet as illusions, especially the following:—

1. That immigrants can grow all that they require on their own land excepting sugar and salt.
2. The published earnings of families quoted as net gain.
3. That as a rule money is advanced the immigrant to buy a horse and cows.

I have, &c.
(Signed) F. HAMPSHIRE.

No. 16.

Mr. Adam to the Marquis of Salisbury.—(*Received April* 11.)

My Lord, *Rio de Janeiro, March* 17, 1891.

I HAVE the honour to transmit herewith a translation of Decree No. 528 of the 28th June last, regulating the admission and settlement of immigrants in this country, copy of which accompanied Mr. Wyndham's despatch of the 13th July last.

An abstract of the chief provisions of this Decree was published in my Commercial Report of last year (No. 807, Annual Series, pp. 27 to 30).

I have also the honour to transmit herewith a translation of a further Decree, No. 964 of 7th November last, amending and extending some of the provisions of Decree No. 528.

I have, &c.
(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 16.

Decree No. 528, *dated June* 28, 1890, *regulating the Introduction and Settlement of Immigrants in the Republic of the United States of Brazil.*

(Translation.)

GENERAL MANOEL DEODORO DA FONSECA, Chief of the Provisional Government of the Republic of the United States of Brazil formed by the army and navy in the name of the nation,

Considering the propriety of regulating immigration in the Republic, so that the immigrants may have a secure guarantee of the efficacy of the aid which may be promised them for their settlement;

Considering that the development of the flow of immigration and proper application of the subsidies destined for that service, to which the progress of the nation is closely allied, depends upon the adoption of adequate measures, demonstrating the influence and the intentions of the Government;

Considering that the protection given to the immigrants and the measures taken to assure their speedy and proper colonization effectively lead them to interest themselves in the prosperity of the Settlements in which they may be placed;

Considering that it becomes expedient to grant favours which may encourage private

enterprise and assist in the development of agricultural property by making the acquisition of labourers easier, the proper settlement of immigrants being, however, duly attended to;

Decrees:

Part I.

Chapter I.—*The Entry of Immigrants.*

Article 1. Entry in the ports of the Republic is entirely free to all persons sound in health and fit for work, who are not subject to criminal prosecution in their own country, excepting natives of Asia and Africa, who can only be admitted by authorization of the National Congress, under the conditions to be stipulated at the time.

Art. 2. The Diplomatic and Consular Agents of the United States of Brazil shall by the means in their power prevent the coming of immigrants from those continents, communicating by telegraph with the Federal Government whenever unable to prevent it.

Art. 3. The police of the ports of the Republic shall prevent the landing of such persons, as also of beggars and indigent persons.

Art. 4. The commanders of mail-steamers which may bring persons such as those referred to in the preceding Articles will be subject to a fine of from 2,000 to 5,000 milreis, losing the privileges which they may enjoy in cases of repetition of such fault.

Art. 5. The following only will receive full or partial passage on account of the Federal Government:—

(1.) The families of agricultural labourers, confining the individuals of over 50 years of age to the heads of families or their parents.

(2.) Bachelors between the ages of 18 and 50 years, provided they are agricultural labourers.

(3.) Mechanics and artizans and domestic servants whose ages are within the limit given in the preceding Article.

Infirm persons or those with physical defects shall only have free passage when they belong to a family in which there are at least two sound persons.

Art. 6. In the contracts for the export of immigrants, 50 per cent. of the total number must come under paragraphs (2) and (3) of Article 5, the maximum number of those comprehended in paragraph (3) to be 33 per cent. of those referred to in paragraph (2).

Art. 7. The State will grant to the Shipping Companies petitioning for the same a subsidy of 120 fr. for each adult immigrant they may bring to the ports of the Republic, and, proportionally, the half of that amount for minors between the ages of 12 and 8 years inclusive, and a fourth part for those between 8 and 3 years, upon the said Companies binding themselves to fulfil the formalities set forth in this Decree, and not to receive from the emigrants more than the difference between the amount stated and the amount of the full passages, which they must prove by declarations signed by them, which shall be verified upon arrival of the vessels.

Art. 8. All immigrants brought under contracts must be accompanied by a certificate from the Consular Agent of the Republic resident in the port from which they sailed, in which the name, age, social state, and profession and relationship of the individuals of each family must be specified.

Art. 9. No emigrant shall receive the aid mentioned in Article 5 unless he expressly declare his intended destination in the Republic upon arrival, and those who intend to devote themselves to agriculture must understand that they can only claim transport to that destination and the respective settlement in their chosen colony in which they shall have the aid and favours which are there enjoyed by all immigrants in the terms of this Decree.

Mechanics, journeymen, &c., must also sign the declaration that they solicited no favour from the Government for their settlement beyond its protection and that of the authorities, and transport to the localities where they may wish to settle.

All these declarations, which must be made before the Consular Agent and authenticated by him, shall be filed in the Land and Colonization Department ("Inspectoria Geral de Terras e Colonisação").

Art. 10. Immigrants chosen by name, or those who may be asked for to serve in private establishments, cannot enjoy the favour given under Article 5 without declaration being made previously by the individuals sending for them, binding themselves to render all necessary aid for their maintenance during the necessary time, until they be able to support themselves by their work.

Art. 11. Land-owners, as also banks, Companies, or private owners of colonies desirous of receiving immigrants, should present their respective Petitions to the Land and Colonization Department, declaring the number of individuals or families they require, the respective nationality, and also the advantages they may offer them according to the nature of the service which may be indicated.

A copy of this Petition will be sent to the contractor for transport, who will have it put into the language of the country to which the immigrants solicited may belong, the salary offered being indicated in the currency of such country.

That document, drawn up in duplicate, will be signed by the immigrant, with a declaration that he accepts the conditions proposed.

One of the copies will be handed to him, and the other delivered at the Land and Colonization Department upon the immigrant's arrival.

Art. 12. Immigrants shall remain under the especial protection of the Government and the General and Special Land and Colonization Departments during the first six months following their arrival.

Those located in private establishments who may wish to join private or State colonies, shall be able to do so within that period, subjecting themselves to the restrictions in Article 5.

Those also who may be in coast cities of the Republic may solicit, within the said term, transference to any other spot with which there be regular communication by sea, river, or by land.

Art. 13. Complaints made by immigrants will only be taken into consideration within that term, it behoving the Land and Colonization Department of the Federal capital, and the Special Land Departments (of the States), and the official Colonization and Emigration Agents, wherever there be such functionaries, and finally the Presidents of the Municipal Boards or Public Corporations, created in lieu of the old Municipal Chambers, to verify the statements of the claimants, promote the inquiries which may be necessary, giving full knowledge of the same to the Ministry of Agriculture, through the intermediary of the Governors, when the claim is made directly to the State functionaries, or through the General Land and Colonization Department when the inquiry is authorized by it; the functionaries referred to being bound to give their report upon the validity of the complaint.

Art. 14. The proprietor or manager of a private establishment, who is convicted of having failed in fulfilling engagements contracted with the immigrants, shall be compelled to fulfil them by legal means, and shall lose the right of obtaining immigrants, with the assistance of the State, for a term of from six months to two years according to the circumstances of the case.

Art. 15. Contractors for the transport of immigrants will incur the fines laid down in the respective contracts if, in the investigations carried out, as shown in the preceding Articles, it be proved that the immigrants of whom the inquiry treats are not agricultural labourers when they have been introduced as such.

Art. 16. The Navigation Companies which may have brought at least 10,000 immigrants during the year without there having been any complaint with respect to the baggage and the treatment shown to the immigrants shall have the right to a premium of 100,000 fr.

Art. 17. Only the following shall have the right to repatriation at the expense of the State :—

(1.) Widows and orphans who may have lost their husbands or parents within a year of their arrival in the Republic.

(2.) Immigrants who become crippled in consequence of injury suffered in the service in which they may be engaged if they have not yet completed a year's residence in the Republic.

Immigrants who find themselves in the above circumstances shall have, when they solicit the same, beyond the necessary passage, assistance to the amount of from 50 to 150 milreis, according to the number of persons in the family, for expenses on the voyage, &c.

The above provisions only comprehend those immigrants who have been brought into the country with passage paid by the State.

Art. 18. The Governors will take the necessary steps to protect the well-behaved and industrious immigrants against any kind of speculation in their respective States.

Art. 19. All complaints relative to baggage must be addressed to the General Land and Colonization Department, whose duty it is to take all the necessary steps that the same shall arrive with their respective owners at the place of their destination.

Part II.

Chapter II.—*Agricultural Property.*

Art. 20. Every landed proprietor who wishes to settle European immigrants on his property has a right to the favours set forth in this Decree, provided the conditions herein stipulated have been fulfilled.

Art. 21. Lands destined for the settlement of immigrants must be entered in the register referred to in Decree No. 451 (B) of the 31st May last, and cannot have been a less area than 500 hectares if uncultivated or 300 hectares if cultivated.

Their distance from the market centres or from the nearest railway station must not exceed 13,200 metres, measuring from the centre of the property.

Art. 22. The properties should be described in a Memorandum containing precise information as to the quality of the lands, salubrity, and fitness for tillage, the water-courses irrigating same, and also the nature of culture for which they are suitable.

Also when treating of lands already cultivated and worked, the roads upon the same must be likewise indicated, as also the buildings, machinery, and apparatus existing for the preparation of the produce.

Art. 23. The lands should be divided in lots properly supplied with water, and some wood land for domestic needs.

On uncultivated lands the area of the lots will be 15 hectares; on those already cultivated the lots may be of 5 hectares minimum, these lots having at least half of the area already cultivated.

The lots must communicate by pathways with one another, and with an existing or projected high road.

Chapter III.—*The Sale of Lots and Mode of Payment.—Aids to Immigrants.—Title to Property.*

Art. 24. Lots containing a temporary dwelling-house of not less value than 200 milreis, according to the type approved by the Government, shall be sold to immigrants with a family at the maximum price of 25 milreis per hectare if uncultivated land, or 50 milreis if the land be cultivated.

In the prices the cost of the temporary dwelling-house is not included.

The payment shall be made by annual instalments dating from the first day of the second year of the term, which shall not be less than ten years, and to the amount of each instalment shall be added interest not exceeding 90 per cent. per annum.

Art. 25. The landlords shall advance to the immigrants who are settled tools, seeds, &c., as also the necessary means of subsistence for themselves and families for the term of nine months, whilst they await the result of their husbandry.

The amount of the advances shall be added to the value of the lot, which, with all improvements, shall remain in mortgage to the landlord until the final payment.

Art. 26. The immigrant shall, upon his taking possession, receive a provisional title-deed of his property, on which shall be indorsed the price of the lot and the advances he may have received.

On this same title-deed the payments effected shall also be registered.

Immediately upon the termination of the payments due by the immigrant this title-deed shall be exchanged for another of a definite character, wherein he shall be given full discharge, and all the advantages established in the above-mentioned Decree No. 451 (B) of the 31st May shall be set forth.

Chapter IV.—*Default of Payment, and Abandonment of the Lot.—Transfer.—Valuation of the Improvements.*

Art. 27. In case of arrears in payments for two consecutive years the land-owner shall be able to claim surrender of the lot, paying the immigrant for the improvements he may have made and half of the instalments already collected, after deducting from that amount the sum due to the landlord for the advances made by him.

Art. 28. In the case of abandonment of the lot before completion of payment, the immigrant shall have no right to any kind of indemnity.

Art. 29. The immigrant is allowed to transfer his lot before having paid for it, provided the land-owner consents.

Art. 30. In cases of disagreement in the valuation of the improvements existing on

the lots, the Judge of the Peace of the district in which the property may be situated shall nominate an Arbitrator, whose opinion shall decide the dispute.

Chapter V.—*Privileges granted by the State.*

Art. 31. All land-owners or Companies who fulfil the conditions set forth in the preceding Articles shall have the right to receive the following favours from the State at the following rates, according to the category in which the respective property be classified :—

Art. 32. The lands referred to in the preceding Article are of three classes.

Art. 33. Those of the first class are lands in a state of cultivation where at least fifty families could be settled.

Those of the second class are properties in above condition which could admit 200 families at least, and are already intersected by high roads, and provided with means of communication with the consuming markets, or railway stations, or ports, on the rivers or sea-coast, and also with factories and machinery for preparing the produce.

To the third class belong the large estates such as central refineries or mills ("engenhos centraes"), factories of all descriptions which own land, whether already cultivated or uncultivated, on which at least 500 families of agricultural labourers could be settled, and which have fulfilled the conditions established for the second class, and generally the lands acquired by Companies which may be formed for the peopling of waste lands of the Union, which Companies shall be bound to fulfil the condition of Article 29, and also to settle at least that number of families, and to mount the necessary mills and factories for the utilization and preparation of the produce and raw materials, and also to build houses for schools and hospitals.

Art. 34. The favours to which the properties in the first class are entitled are a premium of 200 milreis for each family settled, and 250 milreis for the temporary dwelling-house.

In addition to the foregoing favours those properties comprehended in the second class shall have the right to 1,500 milreis for each kilometre of roadway which may be necessary to join the centre of the property to the nearest railway station or consuming market.

Properties of the third class shall enjoy not only the favours already mentioned for the two first classes, but also the aid of 800 milreis for construction of intersecting roads, and the concession of the waste lands which may be required for the settlement of double the minimum number of families which should be settled under the terms of Article 14.*

If the Government think fit, the aid offered for the construction of the high road joining the centre of the property to the nearest railway station or consuming market, or river, or seaport, may be substituted by the guarantee of interest of 6 per cent. on the maximum price of 15,000 milreis per kilom. of light railroad, during the term of twenty years, under the conditions which may be laid down.

Art. 35. The land-owner having 100 families properly settled on his property shall receive a premium of 5,000 milreis.

The payment of this premium shall be renewed, after the necessary verifications, as often as the above condition is fulfilled.

Chapter VI.—*The carrying out of Favours.—Mode of Payment.*

Art. 36. Upon the property being classified the premiums relative to the temporary dwelling-house and settlement shall be paid in proportion to the number of immigrants settled in groups of never less than ten families, ninety days after the settlement of the last family, upon sight of the certificate from the Government Inspector named, declaring that the families are duly settled and installed in temporary dwellings according to the type adopted.

Payment of the instalments relative to the roadways shall be made in the same manner upon sight of the measurement made on the general plan of the property, and of the lots occupied.

Payment of the subsidy assigned for high roads shall be effected upon sight of the approved plans, after a fourth part of the number of families which the property should contain shall be settled.

Art. 37. Whenever one or more families for whom the respective premiums have been paid shall leave the estate, the land-owner must communicate with the Government

* ? Article 11.

Inspector appointed, so that the retiring members may not go and receive fresh favours on other property. From the subsequent payment the amount for the temporary dwelling existing on the abandoned lot shall be deducted.

Chapter VII.—*Title of Proprietors to the Favours mentioned.*

Art. 38. Land-owners desirous of receiving the favours conceded in this Decree must deliver their Petitions drawn up in conformity with Articles 1, 2, and 3, together with a plan of the property, to the General Land and Colonization Department.

Art. 39. After the necessary inquiries have been made, the Petition will be presented to the Minister, who by an official decision shall declare if the property be accepted, and under which class it comes; the property referred to will then enjoy the favours pertaining to it, it being understood that the proprietor submits himself to the conditions of this Decree.

Art. 40. Those intending to form Companies in conformity with the last part of Article 15 [?] must present their Petitions, together with documents proving their capacity and the resources at their disposal for the realization of their scheme.

The Petitions being granted, the petitioners must within the maximum term of one year have the lands granted to them surveyed, paying into the National Treasury or State Treasury the respective value at the rate of 1$033 reis per hectare in conformity with the terms of the Concession.

Art. 41. Only after fulfilling this formality shall the concessionnaire enter into the enjoyment of the other favours.

Chapter VIII.

Art. 42. In the total number of families of immigrants which may be settled, 25 per cent. may be natives, so long as they be well-behaved, industrious, and fit for agricultural work, and each shall have the right to the same favours as the immigrant families.

Art. 43.—In all else relative to the supply of immigrants the provisions of this Decree shall be observed.

Session Chamber of the Provincial Government of the United States of Brazil, the 28th June, 1890, second year of the Republic.

(Signed) MANOEL DEODORO DA FONSECA.
FRANCISCO GLYCERIO.

Inclosure 2 in No. 16.

Decree No. 964 of November 7, 1890, alters and extends certain Orders of Decree No. 528 of 28th June last, adding others.

(Translation.)

GENERALISSIMO MANOEL DEODORO DA FONSECA, Head of the Provisional Government constituted by the army and navy in the name of the nation, having regard to the advisability of altering and extending certain provisions of the Decree No. 528 of the 28th June last by adding others which may insure the advantageous effects of its application in accordance with the intentions of the Federal Government, decrees:

Article 1. The price of lots into which properties already under cultivation have been divided in accordance with the terms of Article 24 of the Decree above mentioned does not include the value of the existing crop, with which the agricultural labourer to whom the lot has been assigned will be debited, according to the local estimate.

Art. 2. The advantages mentioned in Chapter V of the Decree referred to are extended to agricultural land-owners whose lands are burdened with mortgages, provided that the creditor declares, in a duly authenticated document, that he assents to the agreement to be concluded with the Government according to the terms of the said Decree. If the mortgagee refuses to grant the request made to him, the owner of the land may transfer the whole or a part of the property to immigrants and native labourers, or to the parties who intend to settle them, provided he obtains the previous consent of the Government, who, in this case, will guarantee to the creditor the right to receive from the National Treasury, where they must be deposited, a proportion of the sums derived from the transfer until the mortgage be paid off.

Art. 3. The first ten Companies who have received Concessions for establishing

colonial centres, as soon as they have settled, on the terms stipulated in the respective contracts, at least 200 families of agricultural labourers, will be entitled to a premium of 20,000 milreis (2,250*l.*).

The premium already fixed upon for the first ten proprietors of private establishments will be 50 milreis (5*l.* 12*s.* 6*d.*) per family up to the number of fifty, as soon as they are duly settled.

The premiums referred to in the present Order will be granted without prejudice to any others which may be established in the interests of immigration.

Art. 4. The sale of country estates which have been acquired for the establishment of colonial centres, in fulfilment of contracts with the Federal Government, is exempt from the tax on the transfer of property.

This exemption extends to lots transferred to agricultural labourers settled within the terms of the Concessions granted, whether these lots consist of private estates or of public lands.

Art. 5. The privileges of the Decree of the 28th June last will be granted to properties situated within a maximum distance of 66 kilom. from some regular means of communication, whether by water or land, reckoned from the seat of the property.

As regards the centres settled on public waste lands, the assistance granted for constructing external communications will be limited to a maximum extent of 100 kilom.

Whether in the one or in the other case, the assistance will not become effective until the necessary surveys and estimates shall have been approved by the Government, and until at least a fifth of the number of families stipulated for in the contract shall be settled.

Art. 6. The Concession for the construction of railways, to which Article 24 of the Decree of the 28th June refers, will become effective as soon as the concessionnaires of the various kinds of centres request it, provided the stipulation contained in the last part of Article 5 of the present Decree has been complied with.

Art. 7. The percentage mentioned in Article 42 of Chapter VIII of the Decree of the 28th June will be settled in proportion to the number of foreign immigrants who have been established in the centres, so that the subventions in respect of a family of native labourers will only be paid after the proportional number of foreign immigrant families are settled.

The centres situated to the north of the State of Espirito Santo are exempt from this Order, and in these centres the percentage of native families is raised to a third part of the total number designated, and one-half of the native labourers may be settled at once, the other half being placed in the established proportion as soon as foreign immigrants have been settled in a sufficient number to maintain the right proportion to the native labourers established in the first instance.

Art. 8. The Concessions granted before the issue of the Regulation for executing Decree No. 451 (B) of the 31st May last must comply with the conditions therein established within the space of nine months after the publication of the said Regulation.

Art. 9. The foregoing terms are applicable to the Concessions already granted in accordance with the rule laid down by Decree No. 528 of the 28th June, the said Decree being changed in that part to which the present Decree refers.

Art. 10. The Companies which have received Concessions for the settlement of colonial and agricultural centres will, during the time that the contracts are effective, have a right of transit on the railways dependent on the Federal Government, and by the subventioned Navigation Companies within the zone of the respective Concession as soon as they shall have shown to the Government that they have begun to fulfil the obligations entered upon.

Art. 11. The Government will guarantee an interest of 6 per cent. up to a maximum capital of 10,000,000 milreis (1,125,000*l.*) to the Bank or Company who will undertake the obligation of selling in Europe lots of land to be occupied by persons who wish to emigrate spontaneously to Brazil, according to the price and permanent conditions laid down by Article 24 of the said Decree of the 28th June.

Art. 12. All contrary Orders are revoked.

Office of the Provisional Government of the Republic of the United States of Brazil, 7th November, 1890, second of the Republic.

(Signed) MANOEL DEODORO DA FONSECA.
FRANCISCO GLYCERIO.

No. 17.

Mr. Adam to the Marquis of Salisbury.—(Received April 11.)

My Lord, *Rio de Janeiro, March 17, 1891.*

WITH reference to my preceding despatch respecting emigration to Brazil, I have the honour to transmit herewith copy of a statement published in the "Jornal do Commercio" of the 12th instant, of the Concessions of public lands, in connection with contracts for the introduction of immigrants, granted by Senhor Glycerio during his tenure of office as Minister of Agriculture in the Provisional Government, together with an abstract thereof from the "Rio News" of to-day.

According to this document the total area of the land grants in question is 30,691,000 hectares, or 118,430 square miles (that of Great Britain and Ireland is somewhat over 121,000 square miles), while the contracts provide for the introduction of 1,415,750 families of immigrants, or, if each family be reckoned at five members, 7,078,750 persons.

Many, if not most, of the above-mentioned Concessions and contracts were privately concluded in the Department of Agriculture, and have never been published in the official Gazette.

The publication of the statement in the "Jornal do Commercio" has already begun to bear fruit, as the official Gazette of the 14th instant announces the cancelling of four contracts for the importation of no less than 14,000 families (or 70,000 immigrants) into different States.

I have also the honour to transmit herewith copy of a leading article from the "Rio News" of this day's date on the same subject.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 17.

Extract from the "Rio News" of March 17, 1891.

THE people of Brazil ought to feel profoundly grateful to the editor of the "Jornal do Commercio" for the disclosures published in that paper on the 12th instant in regard to the enormous land grants made by Minister Francisco Glycerio during the past year, and they ought to at once supplement that important work by the immediate prosecution of the men who are responsible for them. It is idle to urge that the Provisional Government is not responsible because it was a Dictatorship; it might do many things on that warrant, but certainly not the wholesale confiscation of the public domain, nor the wholesale dissipation of the national revenue in jobberies such as immigration contracts, banking privileges, and guaranteed private enterprises. However deeply we may regret it, and however much we might wish to conceal the facts, it cannot be gainsaid that this first year of so-called Republican rule has been the most corrupt and inefficient that this country has ever known. It has been no less oppressive than its Monarchical predecessors, while it has been much more costly, much less scrupulous, and far more corrupt. Some weeks ago (19th December) the "Jornal" published a list of railway grants by this same Government, aggregating over 20,000 kilom., with an aggregate guaranteed capital (30,000 milreis per kilom.) of 600,000,000 milreis, and a nominal interest charge of 36,000,000 milreis a-year. That in itself was enough to unsettle all confidence in such a Government, and should at once have led to a strict investigation. It was known at the same time that many extravagant grants of public lands had been made, and that many burdensome contracts with immigrant speculators had been signed, but we doubt that the real truth was even suspected. According to the figures collected by the "Jornal," no less than 210 land grants have been made, which cover an area of 30,691,000 hectares, or 76,727,500 acres, or 119,887 square miles—an area nearly equal to that of Great Britain and Ireland (121,115 square miles), considerably more than half of either France or the German Empire, larger than Italy (110,665 square miles), and more than three times the size of Portugal. To give away such a part of the national territory to friends and speculators is a crime which no self-respecting people can ever excuse. If now we add to this the 330 immigration contracts which the Minister concluded, which involves the introduction of no less than 1,415,750 families, say,

7,078,750 individuals, we have a climax of administrative jobbery and recklessness for which it will be very difficult to find a parallel. The "assisted passages" which the Government undertakes to pay average about 50 milreis *per capita*. If we add to this the premiums offered, the maintenance and transportation of immigrants after arrival, and the other purely Government expenses connected with the work, the average will easily reach 100 milreis for every man, woman, and child brought into the country. If Brazil is ever to be a strong and prosperous country, the people must put an immediate veto on such reckless administration as this, and they can do it no better than to hold the first delinquents strictly responsible.

Inclosure 2 in No. 17.

Extract from the "Rio News."

MINISTER GLYCERIO'S LAND GRANTS AND IMMIGRATION CONTRACTS.—We have already requested the Government, not only to cause to be published a complete and correct list of the grants of interest guarantees made by the Provisional Government to railways, but also to inform the country how many grants of public lands and contracts for the introduction of immigrants have been made, mentioning the number of hectares and families.

With the data which, not without difficulty, we succeeded in obtaining, we have already organized a list of railway grants, a list which the Government has not yet corrected in any official publication. We know that there are mistakes in that list, but these, sometimes diminishing and at other times increasing the real figures, do not materially affect the general result.

In regard to land grants and immigration contracts, our task has been still more difficult than with relation to railways.

These contracts are made in the Department of Agriculture, and many of them—assuredly the greater part of them—have never been communicated to the press.

However, we have been able to collect the following data, showing the number of hectares of land granted by Senhor Francisco Glycerio in his short administrative term, and also the number of families of immigrants for whose settlement he contracted—with the different States specified. Some day we shall publish the names of the concessionnaires.—"*Jornal do Commercio*," 12*th March*.

The following is an abstract of the list to which the above article of the "Jornal" refers:—

Amazonas.—8 land grants embracing 1,460,000 hectares (3,650,000 acres); 8 immigration contracts embracing 36,000 families.

Pará.—7 land grants embracing 1,220,000 hectares (3,050,000 acres); 7 immigration contracts embracing 40,500 families.

Maranhão.—2 land grants embracing 360,000 hectares (900,000 acres); 4 immigration contracts embracing 21,500 families.

Piauhy.—4 land grants embracing 650,000 hectares (1,625,000 acres); 5 immigration contracts embracing 21,500 families.

Sergipe.—3 land grants embracing 385,000 hectares (962,500 acres); 4 immigration contracts embracing 6,500 families.

Alagôas.—5 land grants embracing 285,000 hectares (712,500 acres); 7 immigration contracts embracing 7,600 families.

Parahyba.—3 land grants embracing 210,000 hectares (525,000 acres); 4 immigration contracts embracing 6,500 families.

Rio Grande do Norte.—2 land grants embracing 180,000 hectares (450,000 acres); 3 immigration contracts embracing 6,000 families.

Pernambuco.—7 land grants embracing 910,000 hectares (2,275,000 acres); 8 immigration contracts embracing 27,500 families.

Bahia.—24 land grants embracing 3,511,000 hectares (8,777,500 acres); 28 immigration contracts embracing 110,400 families.

Espirito Santo.—16 land grants embracing 2,020,000 hectares (5,050,000 acres); 24 immigration contracts embracing 88,500 families.

Rio de Janeiro.—5 land grants embracing 210,000 hectares (525,000 acres); 25 immigration contracts embracing 75,500 families.

Minas Geraes.—26 land grants embracing 4,205,000 hectares (10,512,500 acres); 41 immigration contracts embracing 258,700 families.

S. Paulo.—47 land grants embracing 7,690,000 hectares (19,225,000 acres); 83 immigration contracts embracing 383,550 families.

Paraná.—25 land grants embracing 3,085,000 hectares (7,712,500 acres); 39 immigration contracts embracing 158,000 families.

Santa Catharina.—12 land grants embracing 1,840,000 hectares (4,600,000 acres); 16 immigration contracts embracing 72,500 families.

Matto Grosso.—4 land grants embracing 1,060,000 hectares (2,650,000 acres); 7 immigration contracts embracing 29,000 families.

Goyaz.—1 land grant embracing 60,000 hectares (150,000 acres); 2 immigration contracts embracing 1,500 families.

Rio Grande do Sul.—9 land grants embracing 1,350,000 hectares (3,375,000 acres); 15 immigration contracts embracing 59,500 families.

Total.—210 land grants embracing 30,691,000 hectares (76,727,500 acres); 330 immigration contracts embracing 1,415,750 families.

It will thus be seen that the Minister of a Provisional Government did not hesitate to divide over a thirtieth part of the territory of Brazil (an area greater than that of any State in the American Union except California and Texas) between 210 persons and corporations. The same Minister contracted for the introduction of 1,415,750 families of immigrants, which, at five persons per family, embrace 7,078,750 persons, a number probably greater than that of half the present population of Brazil. Estimating the cost of each family at the moderate sum of 500 milreis, these immigration contracts render the country liable for the sum of 707,875,000 milreis, equal to more than eight times the amount of the present annual revenue of the country.

It is not wonderful that Barão de Lucena considers General Glycerio a dangerous man.

No. 18.

Mr. Adam to the Marquis of Salisbury.—(*Received April* 11.)

My Lord, *Rio de Janeiro, March* 20, 1891.

IN compliance with the instructions contained in your Lordship's despatch of the 28th January last, and with reference to my despatch of the 11th instant, respecting British emigration to Brazil, I have the honour to transmit to your Lordship herewith copies of two despatches which I have received on the subject from Her Majesty's Consuls at Bahia and Rio Grande do Sul.

Mr. Nicolini reports that emigration practically does not exist in the States of Bahia and Sergipe, and points out that the healthy districts where European colonists could settle are as yet inaccessible, owing to the absence of roads. He therefore concludes that it is most undesirable that British agricultural labourers should be encouraged to emigrate to that part of Brazil.

Mr. Hearn has just returned from a visit to the principal Colonies in the State of Rio Grande do Sul, and the conclusion at which he has arrived is that it is not only inadvisable to encourage British subjects to emigrate to Brazil, but that steps should be taken to prevent them from doing so.

The fact that out of 1,000 emigrants settled in the Colony of Marianna Pimentel in December last, no less than 123 had succumbed by the end of February, not to the climate, which is excellent, but to "natural causes due apparently to exposure and poor food," speaks for itself.

The "Rio News" of the 17th instant mentions a telegram from Curityba, the capital of the State of Paraná, reporting that there are in that city 1,800 emigrants who have been waiting for two months for lands to be assigned to them.

I extract the following passages from an article on "Official Immigration," published in a São Paulo journal, reproduced in the "Bulletin" of the Central Immigration Society for January and February 1891:—

"Even the colonial districts and villages already settled have to struggle against enormous difficulties in the development of their industries, owing to the want of proper means of communication to facilitate intercourse and trade; and this after the inhabitants have passed through every phase of want, from the time of their arrival to their final permanent settlement."

"The measurement of the lands, the division of the lots, and the construction of district roads, are all of them in an embryo stage with us, notwithstanding the fabulous

sums expended upon numerous Commissions which, with few exceptions, have led to no practical results."

* * * * * *

"More than ever are the nepotism, the favouritism, and the barefacedness of these contracts for introducing immigrants at so much per head, being revealed.

"We are present at the heart-rending drama of hunger, wretchedness, and child-murder.

"The sad proofs of Government neglect have even reached our own State, since for some days past the Polish immigrants who returned from Canguosú, and those who arrive by the steam-ship 'Porto Alegre' have been sleeping on the pavement, exposed to the night dews, and without anything to eat."

I have, &c.
(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 18.

Consul Nicolini to Mr. Adam.

Sir, *Bahia, March* 10, 1891.

I HAVE the honour to acknowledge the receipt of your despatch of the 28th of last month, inclosing copy of a letter from the Emigrants Information Office to Her Majesty's Under-Secretary of State for Foreign Affairs, and of the letter of the Colonization Office accompanying the same with reference to emigration from the United Kingdom to Brazil, and instructing me to furnish you with information asked for therein.

Very little can be said on the subject of immigration as regards the States of Bahia and Sergipe, where practically it may be stated that emigration does not as yet exist, and from inquiries made by me, it would appear that the efforts made by the General Government to promote emigration are almost entirely confined to the Southern States, in view of the greater advantages with respect to climate, lands, means of communication, markets, and wages afforded there to colonists.

Up to the present hardly any steps have been taken towards the marking out and measurements of lands destined for colonization; the Emigrant House is still under construction, and almost a total absence exists of the requisite tools and agricultural implements for the use of emigrants.

I am informed that, with the present means at the disposal of the local authorities, an indefinite period must necessarily elapse prior to any effective propaganda being established for the purpose of inviting colonists to settle in these States.

As regards British colonists, I fear great disadvantages would attend their emigrating here, and these may be shortly enumerated as follows:—

1. Difficulty in learning the language.

I have personally known Englishmen of the agricultural labouring class, who, after a residence of several years in Brazil, were entirely ignorant of the Portuguese language.

2. Total difference of food obtainable in the interior, the staple food of the country consisting of dried meat ("carne secca"), black beans, and mandioca flour.

3. Treatment at the hands of the actual agricultural labourers, who belong almost entirely to the Black race, and who, as a rule, are very unfriendly to White people, and endeavour by all the means in their power to cause annoyance and inconvenience, looking on them as interlopers.

4. The climate which, with the exception of certain districts, at present unavailable for the settling of emigrants on account of the total lack of roads, means of communication and transport, is most unfavourable to European constitutions. The cultivators of the soil in these States belong entirely to the coloured race, are enabled to support the intense heat and inured to the different local diseases, such as "beriberi," intermittent and paludinous fevers of a very bad type, constantly prevailing in many parts of the country, and always most dangerous to Europeans.

I may add that up to the present no emigrants of any nationality have settled in these States for the purposes of agriculture.

From the foregoing it will be observed that the States of Bahia and Sergipe, in their present condition, are not suitable for British emigration, and until the fertile and healthy districts of Mundo Novo and the lands on the banks of the River San Francisco are opened to communication, it is most undesirable that British agricultural labourers should be encouraged to come to this part of Brazil.

I have, &c.
(Signed) E. NICOLINI.

Inclosure 2 in No. 18.

Consul Hearn to Mr. Adam.

Sir, *Porto Alegre, March* 10, 1891.

WITH reference to your despatch of the 26th February on the subject of British emigration to Brazil, which reached me here yesterday, I lose no time in sending you the desired information, which I feel the better able to do, having just completed a visit of inspection to some of the newest as well as the oldest Colonies in this State.

The opinion I have formed is that, so long as Great Britain has Colonies and possessions which are open to immigrants, and there is room for British emigration to the United States of North America, it is not only inadvisable to encourage British subjects to emigrate to Brazil, but steps should be taken to prevent it.

The first difficulty is that of language. In no part of the world is English so little known as in Brazil; no interpreters of English are provided, and the few British families which come here, mixed up with hundreds of Germans, Poles, and Italians, are placed at a disadvantage from the very beginning.

The immigrants of other nationalities come over in hundreds, and often in thousands, and are thus able to help one another, or find a common interpreter to explain their wants.

Hitherto, also, it appears to me, the Emigration Agents of the Brazilian Government have not hit upon the right class of people in Great Britain to make successful emigrants; the reason being, I believe, that the strong, sturdy, hard-working agricultural labourer is too wise to risk his future in a far-off foreign country where the racial differences are so great as they are in Brazil.

It is true that the German Colonies have been successful, and that they show a very bright side of comfort, peace, and plenty, compared with what they would enjoy at home, or with what the Brazilians themselves have done in this State; but when we consider that these Colonies were started long before the Australian Colonies were even thought of (I do not refer to the penal Settlements), it appears as if the Germans, after planting a field or two of Indian corn, and building a roof over their heads as well as churches and schools, were content to leave further progress to time and chance.

A few days ago I visited the new Colony of Marianna Pimentel, situated some 40 miles from Porto Alegre, because it is the only Colony, so far as I could learn, where English families had tried to settle. In December last, about 1,000 Poles and Germans and six English families were sent to this Colony. They were allotted land and tools, and money to build a house. One British subject lost his four children in eleven days, and then, selling the tools allotted to him, left with his wife, who died soon after in hospital at Porto Alegre. The rest of the British subjects, having also sold the tools belonging to the Government, took their departure at the same time, and were eventually sent by the authorities at Porto Alegre, at the instance of Mr. Vice-Consul Archer, to whom they, of course, appealed in their distress, to another Colony, from which, I believe, they have already departed. One man and his son, whom I found imprisoned as vagabonds, preferred being in prison to being at the Colonies; and, so soon as Mr. Vice-Consul Archer had them liberated, started to walk to Monte Video, a tramp of some 400 miles, in search of "fresh fields and pastures new."

Of the 1,000 people who arrived at Marianna Pimentel in December last, I was told by the Manager that no less than 123 were dead by the end of February, not on account of the climate, which is doubtless an excellent one, but from natural causes, due apparently to exposure and poor food.

It is only natural for the Colonization Office to say that if Brazil suits the Germans it ought also to suit the English, but, as a matter of fact, it does not; and so long as British subjects are imported in the present circumstances, they will never thrive in Brazil.

The climate and resources of the State of Rio Grande do Sul are such that I am confident, had it been originally a British possession, it would to-day be one of the richest and most prosperous components of the Empire; but as it is under foreign rule the British subject who comes here finds that he is a foreigner without friends, or any one of his own blood to associate with or to appeal to for help, unless it be to the Consul, to whom he only applies when he has fallen into a hopeless state of destitution, and wishes to be either sent to the hospital or out of the country.

I would, therefore, strongly recommend that British subjects be discouraged from accepting the free passages to Brazil offered by the Brazilian Government through the

agency of Emigration Societies and Colonization Offices, of however philanthropic a nature.

The printed inclosures in your despatch are herewith returned.

I have, &c.

(Signed) WALTER R. HEARN.

No. 19.

Mr. Adam to the Marquis of Salisbury.—(*Received April* 28.)

My Lord, *Rio de Janeiro, March* 30, 1891.

WITH reference to my despatch of the 17th instant, I have the honour to transmit herewith translation of a further Decree No. 68 of the 21st March, 1891, extending the provisions of paragraphs 1 and 2 of Article 5 of Decree No. 528 of the 28th June last, respecting the admission and settlement of immigrants in Brazil.

This Decree was published in the "Official Gazette" of yesterday's date.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure in No. 19.

Extract from the "Diario Official" of March 29, 1891.

Decree No. 68 *of March* 21, 1891, *extends the Provisions of Paragraphs* 1 *and* 2 *of Article* 5 *of Decree No.* 528 *of June* 28, 1890.

(Translation.)

THE President of the United States of Brazil, having regard to the advisability of facilitating the introduction of immigrants, determines to extend the provisions of paragraphs 1 and 2 of Article 5 of Decree No. 528 of the 28th June, 1890, in the following manner:—

Article 1. In the number of persons who make up the family of agricultural labourers to which paragraph 1 of the above-quoted Decree are included, collateral relations of from 50 to 60 years of age, in the proportion of one for each family, and likewise minors between 18 and 12 years to the number of two for each family of three or more persons.

Art. 2. Minors between 18 and 12 years of age who come accompanied by their parents, or grandparents, or by brothers, uncles, or cousins, who are older than themselves, are likewise included in the provisions of paragraph 2 of the aforesaid Article.

Art. 3. The relationship referred to in the preceding Articles must be certified to by the Consuls in the Consular lists which accompany the immigrants.

(Signed) MANOEL DEODORO DA FONSECA.
Baron LUCENA.

Federal Capital, March 21, 1891, 3*rd of the Republic.*

No. 20.

Mr. Adam to the Marquis of Salisbury.—(*Received May* 9.)

My Lord, *Rio de Janeiro, April* 15, 1891.

WITH reference to my despatch of the 30th ultimo, I have the honour to transmit translation of a Notice published by the Department of Agriculture in the "Official Gazette" of the 5th instant, by which the duties connected with the encouragement of immigration into Brazil, which were previously assigned to Agents and Commissioners in different European countries, are transferred to the Consular officers of the Republic.

I have also the honour to report that the President has recently appointed a Special

Commission of five Members, of which Dr. J. Avelino Gurgel do Amaral is Chairman, to examine the subjects of immigration and colonization, and to suggest any reforms which they may deem advisable in the system at present in force.

Translation of the letter of instructions addressed to the several members of the Commission by the Minister of Agriculture are inclosed herewith.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 20.

Extract from the "Diario Official" of April 15, 1891.

Ministry of Agriculture and Public Works,

(Translation.) *Federal Capital, April* 14, 1891.

THE peopling of our vast territory, so much of which still remains unexplored, and even unknown, cannot be intrusted solely to the natural development of our population without greatly delaying the era of greatness which our powerful elements of prosperity promise us.

The immigration of foreign hands will, for many years to come, constitute an important necessity of our economic organism. This immigration will be the means, simultaneously with national colonization, of realizing the value of the idle and unused land of which we own so great an extent, and of promoting and exciting, by the creation and distribution of wealth, the useful energy of all the phenomena of our economical and social life.

Nevertheless, though opinions may not differ as regards this national desire, there is much to be observed and studied with a view to dealing prudently with so complex a problem, on the one hand by either rendering more profitable, or lightening, the heavy burdens of the Union, and on the other by facilitating, as much as possible, the speedy acquisition by foreign and native labourers of land and other elements of well-being.

The introduction, reception, shelter, and definite settlement of the immigrant, as also the selection of suitable lands, their measurement, demarcation, and division into lots, are additional services which it is necessary to organize carefully, eliminating therefrom the defects which have been exposed by experience, and applying thereto the improvements which have been recognized as being more in unison with their regular progress.

The President of the Republic, feeling as he does the liveliest interest in the work of population, and being desirous of collecting data and information which may enable him to decree, within the limits of his authority, the most advisable course to pursue, or to point out to the National Congress, in the manner prescribed by paragraph 9 of Article 48 of the Constitution, the urgent measures and reforms which are required by the state of the immigration and colonization services, has decided to intrust you with the mission of examining the above-mentioned problem in its various aspects, and calls your attention especially to the following points:—

1. What is the best way to assist the introduction of immigrants, whether by contracts, or not, and, in the former case, what are the principal conditions to be imposed by the contracts, both with regard to the advantage of the introducers, and the rigorous supervision of the execution of the said contracts?

2. What is an efficacious method of preventing the introduction of immigrants who are unfit for work; and a system of loyal and conscientious propaganda in Europe, with a view to dissipating preconceived ideas and correcting erroneous notions about the condition of immigrants in Brazil?

3. The advisability, both as regards economy and efficiency, of contracting with trustworthy firms for the service of reception, shelter, transport, and settlement of immigrants on the lands on which they intend to make their home.

4. A system of decentralization of the services of immigration and colonization, in order that the intervention of the Federal Government may be as limited as possible in matters of immigration and colonization, and, as a natural result of such system, the distribution among the States of grants (or subsidies) to be applied to the said services.

5. In general, means of rendering the land valuable by facilitating its acquisition, and thus promoting the development of small holdings.

While suggesting the above-mentioned questions to you, the President does not wish to limit, or subordinate, to them your investigation and counsel, which you may exercise usefully and in whatever order seems preferable to you on any other points which, in your opinion, it would be advisable to consider.

The President intrusts the matter to your patriotism and intelligence.

(Signed) BARAO DE LUCENA.

To Senhor Dr. José Avelino G. do Amaral.

Similar instructions were sent to Dr. Manoel Peixoto da Lacerda Werneck, civil engineer, Domingo Francisco dos Santos, Senhor Salvador Nicosia, and Dr. Pedro Luiz Soares de Souza.

Inclosure 2 in No. 20.

Extract from the "Diario Official" of April 5, 1891.

Minute of 4th April, 1891.

(Translation.)

BY a Circular dated 4th April the work of carrying on the propaganda of immigration, which was intrusted to Agents and Commissioners in the different countries of Europe, is now assigned to Consuls at their respective posts.

No. 21.

Mr. Adam to the Marquis of Salisbury.—(Received May 9.)

My Lord, *Rio de Janeiro, April 17, 1891.*

IN compliance with the instructions contained in your Lordship's despatch of the 28th January last, and with reference to my despatch of the 20th ultimo, I have the honour to transmit herewith copy of a despatch from Her Majesty's Consul-General at Rio de Janeiro respecting British emigration to Brazil.

Mr. Abbott's opinion corroborates the views expressed in the Reports already transmitted to your Lordship on the subject.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure in No. 21.

Consul-General Abbott to Mr. Adam.

Sir, *Rio de Janeiro, April 16, 1891.*

I HAVE the honour to acknowledge the receipt of your despatch dated the 28th February last, with its two inclosures, on the subject of emigration.

I beg to state, in reply, that a very small fraction of British immigrants to Brazil settle in the town and State of Rio de Janeiro, the majority proceeding to the southern States, outside the jurisdiction of this Consulate-General.

I am of opinion that the State of Rio de Janeiro is very unsuitable for British immigrants. The climate is the principal drawback, as during the hot season, extending from December until the end of May, yellow fever prevails. In addition to this fatal disease, pernicious intermittent and marsh fevers have their habitat in Rio, whilst tuberculosis and other pulmonary complaints carry off many victims.

Unskilled labourers, the usual class of British immigrants, would find it very difficult to obtain work of a suitable kind in this State.

For mechanics, engineers, and other skilled workmen there would be a better chance of finding employment.

As the disadvantages outweigh the benefits, I still think that the immigration of Englishmen to this State ought to be discouraged.

I have, &c.
(Signed) W. G. ABBOTT.

No. 22.

Consul-General Abbott to the Marquis of Salisbury.—(*Received June* 1.)

(Extract.) *Rio de Janeiro, May* 8, 1891.

AS the question of immigration to South America appears to be engaging some attention at home, I have the honour most emphatically to reiterate to your Lordship the statement which I have already made to Her Majesty's Legation in this country, namely, that we ought strenuously to discourage Englishmen from emigrating to Brazil.

It behoves British officials to open the eyes of their fellow-countrymen to the plain facts of the case. The Emigration Office in this city is within a stones' throw of Her Majesty's Consulate-General, and on my way to my office during the terrible summer from which we are happily emerging, I have witnessed most heartrending sights, and cases of the most lamentable description have come under my personal cognizance.

This sad condition of things was further aggravated by the yellow fever which prevailed during the months of March and April, and is still very prevalent, carrying off, I regret to say, a very large number of Europeans, and committing ravages—which must be witnessed to be credited—amongst the crews of British and other vessels in this port.

But when I penetrate into the slums in the immediate vicinity of this Consulate-General, inhabited by the poorer classes of the mulatto population, the scene of degradation, filth, and vice which meets my gaze is of such an appalling description that pity would be evoked in the most callous heart; and I am really surprised that the death-rate is not greater than it is.

German immigration to Rio Grande do Sul, and other southern cities, appears to have fairly succeeded..

This is a very interesting question, to which I believe the German Government attach some importance.

The question of immigration to Brazil had better be thoroughly sifted in England and in the other European States who are interested in the matter, and it is a question to which I shall have the honour to revert later on.

No. 23.

Mr. Adam to the Marquis of Salisbury.—(*Received June* 1.)

My Lord, *Rio de Janeiro, May* 14, 1891.

WITH reference to my despatch of the 17th ultimo respecting British emigration to Brazil, I have the honour to transmit herewith copy of an article from the "Rio News" of the 12th instant on the subject of the treatment of foreign immigrants in this country.

The editor of the "Rio News" is an American citizen, so that his countrymen are practically unaffected by the system of contracts for the importation of European agricultural labour, which has been so largely promoted by the Brazilian Government since the emancipation of the slaves, and his statements may therefore be considered as those of an impartial witness, well acquainted with the circumstances of the case.

At the same time, the letter from an English engineer of high standing and long experience in São Paulo, which was furnished to me by a gentleman to whom I had applied for information on the subject, an abstract of which I have the honour to inclose herewith, tends to prove that the emigrants which the present system of assisted emigration induces to come to Brazil from the United Kingdom are of a class in no way likely to benefit this country.

Not long ago some of them wrote to me from Santos complaining of their treatment at the hands of the authorities.

In reply to my inquiries on the subject, Mr. Beaver, Her Majesty's Acting Consul, reports as follows:—

"Many emigrants have gone down south, some have, by the aid of charitable people here, been sent home, and others fed here. Only one or two have taken service, they do not seem to wish to work, but come to the Consulate and are very impudent because they cannot be sent home. I have obtained leave from the Inspector of the Immigration here for them to sleep in the Home, but the men got drunk (they had no money to get food for their wives and children), and tried to force their way out at night when they knew that the doors were shut, so the Inspector told me that he could not have them there any longer.

"The officials here do not treat them badly, but they have a limit of time beyond which they cannot consent to the immigrants remaining in the Home except as a favour."

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 23.

Extract from the "Rio News" of May 12, 1891.

EMIGRATION TO BRAZIL.

To the Editor of the "Rio News," Rio de Janeiro:

Sir, *Porto, Portugal, April* 21, 1891.

HUNDREDS and thousands of Portuguese men, women, and children are almost weekly leaving their homes to seek their fortunes in Brazil. Will you permit me the liberty of asking you, as editor of an independent newspaper and obviously above the suspicion that might influence an interested party, if in your opinion these poor creatures are well looked after by the Government who contracts for their importation? Have they suitable refuge, &c., on their arrival, &c., and what prospects have they of permanent work?

Your kind reply will be published, and will very greatly oblige your obedient servant,

(Signed) HUMANITY.

Although the lot of the immigrant in Brazil is full of disappointment and hard work, and although at times he is made the victim of unfeeling speculation and injustice, it must be said that the Portuguese suffer less wrong in this respect than any other nationality. Speaking the same language, being familiar with the laws and customs of the country, and having so large a number of their own countrymen already established here, they find very little difficulty in obtaining employment, and consequently they suffer very little hardship compared with those who come here from other countries. That there are petty efforts made to oppress them by jealous officials and avaricious task-masters no one will deny, but this is perhaps no worse than the treatment frequently meted out to the poorer classes of Brazilians.

Although the arriving immigrants are compelled to endure many hardships arising from neglect, avarice, indifference, and lack of preparation, the Portuguese readily find the means of escaping all this. The majority of them have relatives and friends here, and know where they are to go and what they are to do. As a rule very few of them go to the immigrants' "hospedaria." They quickly find employment, and are rarely, if ever, compelled to beg in the streets, as so many others are continually doing. Being the small shop-keepers of the country, the mechanics, house-servants, gardeners, and general labourers, they find no difficulty whatever in obtaining situations. Their own countrymen are capitalists, contractors, builders, planters, merchants, bankers, and all that, and they have their own hospitals and benevolent societies. As a nationality they are more than strong enough to take care of themselves and protect their own immigrants.

With other nationalities, however, the case is different. Not being familiar with the language and customs of the country, nor with its industries and geography, they are

wholly at the mercy of the contractors who bring them here, of the officials who receive them, and of the employers who traffic in their labour. They are stowed away and treated like cattle on their way out; on arrival they are inadequately housed and fed by the Government, they are left in utter ignorance as to the country, and are then forced into the employ of men whose main object is to get the maximum of work out of them at the minimum of cost. Some employers treat them kindly and liberally, many treat them harshly and then cheat them out of their wages. As a rule, the contracts for introducing immigrants are shameless speculations, in which neither the welfare of the immigrant nor the good name of the country is taken into consideration. If the truth were fully known in Europe, the people there would feel compelled by every instinct of humanity to discourage their countrymen from coming here. They are deceived, however, by the rosy descriptions of the country and the interested explanations and arguments of men who are sent there for the special purpose of fostering the traffic.

Sometime, perhaps Brazil will be a good field for the industrious immigrant, but until its civil institutions are definitely settled and its public lands are surveyed and thrown open to settlement, with better guarantees for life and property, it should not be forgotten that there are as many risks as advantages.

Inclosure 2 in No. 23.

Abstract of Letter from an English Engineer in the State of São Paulo on the subject of English or Irish Emigration to that State.

THE writer begins by stating that, in any Report upon immigration to Brazil, the subject ought to be divided into as many parts as there are immigrant-receiving States, since a distance of 500 miles north or south materially alters all the conditions of life.

That the State of São Paulo offers a splendid home for agricultural immigrants is sufficiently proved by the fact that there are 70,000 Italians, and about 6,000 or 7,000 Germans actually settled there. These people live and thrive.

If the English and Irish who come do not get on, that is greatly owing to their want of thrift, and to a stolid determination not to accustom themselves to the food of the country, namely, "feijao" (black beans) and rice, with a bit of "carne secca" (jerked meat).

The nonsense talked about snakes and wild animals is unworthy of notice.

Death is sometimes caused by snake-bite, but the cases are very few and far between.

The food is the chief trouble.

The English and Irish are the poorest and most arrogant immigrants who come out. It seems impossible to satisfy the lowest classes of them.

Although they undoubtedly are subject to considerable privations at home, as soon as they arrive in Brazil they want to be coaxed and pampered.

The writer mentions the following recent example:—

A gang of Irishmen went to the estate of a planter of his acquaintance, where there are more that eighty families of settlers already established and prospering. The Irish of course grumbled, not intending to suit themselves to their circumstances, and, after a few days, left the place, and wandered off to a neighbouring town, where, fortunately for them, an English engineer and contractor found them work, and a good deal of clothing. Before long the greater part left. Their late employer describes them as "the scum of Irish cities." He would not, however, have let them go if he could have helped it, as he was in great want of labourers. In the end these men will probably find their way to Santos, and apply to the Consul for relief.

All Europeans on first arrival in Brazil feel very keenly the strangeness of their new conditions of life, and the rough uncouthness of the country, and should be fully prepared to face many difficulties and hardships.

If English and Irish immigrants were to put up, for a few months on first arrival, with the unavoidable troubles attendant on a radical change of life, they would soon settle down as the Italians and Germans do.

If the Brazilian Government stated fairly the advantages of São Paulo as a home for immigrants, the writer sees no reason why good English and Irish men should not go there and prosper.

The description of São Paulo in the pamphlets published is very much overdrawn, and on that account he considers it hurtful to that State, because, in view of the great demand for labour, the advantages offered need no painting.

If Irishmen were made of mouldable material, there is no reason why they should not

settle satisfactorily in the State of São Paulo, where there is plenty of work, the Catholic Church is paramount, and the climate is delightful.

As it is, those that come seem to be human beings of the lowest type, permanent grumblers, and as impossible to deal with in Brazil as in Ireland.

Then, again, the most ignorant Englishman or Irishman looks down on the most educated Brazilian with a superciliousness that is disgusting.

Speaking generally with regard to foreign immigration into São Paulo, it is found that:—

1. The Germans settle down without fuss, and rise in the social scale, rarely returning to the Fatherland.

2. The agricultural labourers from Lombardy and other parts of Northern Italy are good, steady workers, and rarely give trouble.

3. The Neapolitans stick to their trades and absorb the menial street occupations, such as carters, porters, shoeblacks, and generally the small trades, *e.g.*, baking, shoemaking, &c. Nearly all the tramway employés are Italians of this class.

4. The Portuguese naturally take kindly to the place, and undertake the work of keeping up the permanent ways of the railroads, as well as bricklaying and general building. They also form the class of shop-keepers.

5. The best railway mechanics and smiths are English, but these men are rarely to be found working away from railways.

The mechanical, smith's, and foundry work done in factories and outside is carried on by Germans, Portuguese, Italians, and others.

From the above it appears that the English and Irish contingent of settlers in São Paulo, though small, is very self-satisfied and independent.

As there are, including Spaniards, Azore men, and children of German and Italian parents, some 200,000 foreigners settled in São Paulo, it is rather an astounding assertion on the part of Irish and English immigrants to say that life there is impossible, and that they are oppressed.

The writer cannot undertake to say why Irishmen will not suit Brazil as immigrants.

But he, and all others who have had anything to do with them, know them to be impossible labourers, and he is of opinion that they never ought to emigrate to any place where the English language is not spoken, and where their own native food is not the food of the country.

No. 24.

Mr. Adam to the Marquis of Salisbury.—(*Received June* 16.)

My Lord, *Rio de Janeiro, May* 26, 1891.

WITH reference to my despatch of the 14th instant and to previous correspondence on the subject of British emigration to Brazil, I have the honour to transmit herewith copy of a despatch which I have received from Her Majesty's Consul at Pará, reporting that the States within his Consular district are entirely unsuited to such emigration.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure in No. 24.

Consul Kanthack to Mr. Adam.

Sir, *Pará, May* 9, 1891.

I HAVE the honour to acknowledge the receipt of your despatch dated the 28th February last, relating to emigration from the United Kingdom to Brazil, and requesting information on the subject.

The equatorial States of Brazil, viz., Pará and Amazonas, are entirely unsuited to British immigration on account of climate, mode of life, pursuits, and many minor causes. The prospect of an agricultural or industrial development for these States is extremely doubtful, as the condition of the soil, of trade and commerce, and the temperament of the people is against it, the all-absorbing occupation in these districts being the extraction of india-rubber, which is mostly carried on in swampy regions

by natives and Indians, and great numbers even of these well-acclimatized people succumb through disease and exposure.

No free passages are given to emigrants coming direct to the North Brazil States of Pará and Amazonas, although some immigrants were forwarded free from the southern ports, and were here lodged and taken care of for some time by the authorities; but as these immigtants found nothing to do here to suit either their tastes or abilities, the authorities now decline to receive any more, and do not know what to do and how to get rid of those who have been imprudent enough to come here. A few German and English have come here from time to time, some of them able and hard-working men, who, after trying in vain to earn a living, have left the district in distress, aided in most cases by individual charity.

To sum up the foregoing, I am decidedly of opinion that to induce or encourage ritish emigrants to come to this region would be an act of cruelty.

I have, &c.
(Signed) E. KANTHACK.

No. 25.

Foreign Office to Emigrants' Information Office.

Sir, *Foreign Office, June* 19, 1891.

I AM directed by the Marquis of Salisbury to inform you that the Board of Customs have informed his Lordship that 104 emigrants left Liverpool on the 15th instant for Rio de Janeiro per steam-ship "Sorata;" 252 also left that port for Rio on the 13th ultimo per steam-ship "Iluria," and 206 on the 28th per steam-ship "Aconcagua."

I am, &c.
(Signed) JAMES FERGUSSON.

No. 26.

Emigrants' Information Office to Foreign Office.—(Received June 22.)

Sir, 31, *Broadway, Westminster, June* 20, 1891.

I HAVE the honour, on behalf of my Committee, to acknowledge the receipt of your letter of the 19th instant, giving statistics of emigrants who have lately gone to Rio de Janeiro.

The revised poster on emigration, which will be exhibited on the 1st July in every post-office in the United Kingdom,* will contain a caution against emigration to Brazil, and a further warning will be sent to a large number of newspapers on the same date.

I am, &c.
(Signed) C. P. LUCAS.

No. 27.

Consul Hearn to the Marquis of Salisbury.—(Received June 23.)

My Lord, *Rio Grande do Sul, May* 19, 1891.

I HAVE the honour to transmit herewith a Report on the colonization by foreigners of certain districts in the State of Rio Grande do Sul, which I visited in March last with the view of ascertaining the truth, or otherwise, of complaints made by British subjects who had been brought out to this country as immigrants by the agents of the Brazilian Government in Europe.

I have, &c.
(Signed) WALTER R. HEARN.

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* See Appendix No. 6.—Ed.

Inclosure in No. 27.

Report by Consul Hearn on a Visit to some of the Foreign Colonies in the State of Rio Grande do Sul, Brazil, and a Review of the present Prospects of Immigration to that State.

SOON after my arrival at Rio Grande do Sul in 1890 I became interested by the frequent applications made for help by British subjects in a state of rags and destitution, who said they had been brought out to this country as colonists. They told various stories of woe accounting for their sad condition, and invariably put the blame on the immigration authorities here and the emigrant agents in Europe, who had held out prospects which were dashed to the ground on their arrival here.

The greater part of these applicants presented themselves to Mr. Archer, British Vice-Consul at Porto Alegre, the capital of this State, situated in the centre of the colonial districts, who devoted a great deal of time and attention to their wants, and spared no trouble to arrive at the rights of their wrongs, in many cases providing them with food out of his own pocket, and, by bringing his influence to bear on the authorities, procured attention to their complaints, or had them transferred to Colonies better situated for them; but in almost every case, I fear, they were more or less undeserving of help, being of a class utterly unsuited for colonists, preferring to tramp about and beg rather than settle down and make an effort to obtain a living.

I determined, therefore, to take the first opportunity of making myself acquainted with all the circumstances of foreign colonization in this State, and this presented itself in March, when I went to Porto Alegre to be introduced, as is customary, to the Governor of the State.

The Brazilian Government began to encourage labour immigration in 1825, but a few years later civil dissensions stopped the flow of immigrants, and it was not until about 1846 that it was renewed.

It was during these periods that the older German Colonies around San Leopoldo were established, which I shall describe later on. Coming to later years, the number of immigrants to Brazil since 1880 has been as follows:—

	To Brazil.	Of which British.	To Rio Grande du Sul.
1880	29,729	..	..
1881	11,054	..	..
1882	27,197	239	3,549
1883	28,670	158	4,402
1884	20,087	100	1,985
1885	30,135	90	4,643
1886	25,741	93	3,597
1887	54,990	72	5,328
1888	131,745	..	4,927
1889	65,187	..	9,807
1890	..	..	22,524

It will be seen from these imperfect figures that the proportion of British subjects who immigrate to Brazil is very small, but that does not detract from the importance of the subject, when agencies are striving to obtain labourers in Great Britain and Ireland as energetically as on the Continent.

The Brazilian Government procures its immigrants through agents and contractors in foreign countries. They receive a fixed sum per head for every person they can induce to emigrate. It follows naturally that by this means the fittest persons for emigration are not always shipped to Brazil, and it is not to be wondered at that they do not succeed, being often as ignorant as the man who in one of the newest Colonies I visited, that of Marianna Pimentel, had sown a field of beans as thick as one would mustard and cress, so that there came up a dense jungle of beanstalks and leaves choking out all chance of blossoms and fruit.

The emigrants are shipped from European ports to Rio de Janeiro and Santos, where they are landed and housed in huge sheds, or transferred at once in Brazilian steamers to the States to which they are told off.

The passage from Rio de Janeiro lasts five or six days, when the bar is favourable for shipping, to Rio Grande, where they are once more transferred to an immigrant shed, or

kept on board for twenty-four hours or more, until the ship is ready to proceed to Porto Alegre, a passage of twenty-four hours or more up Lake Patos.

They are then landed and placed in sheds some miles outside the town until their destination is decided on, when they are brought into depôts in the town to be sent off by steamer, railway, or highway to their respective Colonies.

Complaints have been made about the inability of the immigrant sheds to shelter their inmates from wind and rain, but those I have seen were certainly weather-proof, and, without being desirable residences, were fairly clean and sufficiently provided for passing immigrants.

A little more water, more privacy, and stricter separation of the sexes are doubtless desirable. For men, women, and children to be crowded together like animals, both on ship-board and on land, by hundreds day and night, must be most revolting to all those who have any sense of decency, and it is only such persons who can be expected to become good colonists and parents of the soil.

The immigrants, when they arrive at the district they are to colonize, are lodged in lines built and roofed with sticks and grass, which appear but badly suited to keep out wind and rain. They are fed until the land is allotted to them, when they receive a sum not exceeding 150 milreis (about 15*l.*), with which they build a house, and tools to a value not exceeding 50 milreis (about 5*l.*), the value depending on the favourable situation or otherwise of the land with regard to building materials and the character of the soil.

They then have to shift for themselves, but are provided with medical aid, medicines, and sick diet gratis.

The size of each block of land is about 30 hectares (equal to some 74 acres), the dimensions being 275 metres broad by 1,100 metres long. If several members of a family are entitled to a block each they are generally given blocks adjoining one another, so that they can be worked by the family as one farm.

There is a Superintendent or Governor of each Colony who resides on the spot, and whose duty it is to maintain discipline, apportion the lots, and provide food, money, and tools for the newly-arrived immigrants. The food is unfortunately, as a rule, provided by the issue of tickets, with a monetary value, to the immigrants, who, unable to speak any language but their own, are obliged to make their way to the nearest "venda," or shop, and accept anything that the "vendeira," or shop-keeper, chooses to give them in return for the ticket.

In visiting the Colonies I wished, first of all, to see one in its infancy, and, above all, one where some of the settlers were, or had been, English, and then, if time allowed, I purposed to visit the older German Colonies around New Hamburgh in the opposite direction.

On the morning of the 28th February I and Mr. New, who had been Acting British Vice-Consul during Mr. Archer's absence on leave, crossed from Porto Alegre to Pedras Brancas, on the western side of the River Guahyba, and from there took horses and rode over undulating grassy country, finely wooded in the ravines, towards the Colony of Marianna Pimentel. Herds of cattle were grazing so far as the eye could reach, and gave to the landscape an appearance of civilization which, from want of habitations and human beings, it otherwise lacked.

The heat was fearful, not a breath of air stirring under an almost perpendicular sun. Riding was therefore slow, and by 4 o'clock we had only reached the small private Colony called "Hermann," where a mill and other buildings are being erected for the manufacture of paper from a kind of grass which is very common in that neighbourhood.

A hut here and there, with a small patch of Indian corn, or mandioca, was all that could be seen of this Colony, and after resting the horses for a time, we pressed on to a "venda," said to be half way between Pedras Brancas and the Colony we were seeking.

A very heavy thunderstorm cleared the air during the night and made the remainder of our ride cool and enjoyable.

The following day we arrived, at breakfast time, at a "venda" kept by the man who supplies the colonists of Marianna Pimentel with the necessaries of life.

Breakfast—consisting of black beans and sun-dried beef—ended, we started for Marianna Pimentel, and arrived there in an hour and a-half, the colonists often having to tramp that distance backwards and forwards to obtain their daily food, although at the time of my visit the "vendeira" had opened a store in the centre of the Colony.

The first view of Marianna Pimentel was not prepossessing, although it is situated in a beautiful hilly and well wooded and watered country. A patch of about 5 acres of cleared forest planted with milho (Indian corn) and with pumpkins trailing along the ground, a mud hut of the simplest architecture erected in the midst, does not add to the beauty of the scene.

We rode to the hut of the Manager, who was extremely civil, and offered me all the assistance and information in his power.

He first of all called my attention to the mud walls and unfinished condition of his hut, which consisted of four small rooms with partitions only reaching half way to the roof.

He remarked that as he could not get means or materials to finish his own hut, I must not be surprised to find the condition of colonists' huts rather backward.

The earliest settlers at Marianna Pimentel were Italians, who arrived there two years ago, and are said to be doing well, many of them now possessing a horse and a cow.

From that time to December 1890 no other settlers arrived, as there were disputes about the land between the Government and private owners.

The majority of those that have recently gone there are Poles, who appear able to put up with almost anything out here as better than what they can expect at home.

I was informed that there had been six British families at this Colony, who, after remaining thirty-three days, had sold the tools which had been allotted to them and gone back to Porto Alegre.

The main cause of this was that the four children of a man named James Persse died there, from exposure and poor food, in eleven days, and when he and his wife, a frail delicate woman, fled from the scene of their grief, the others went with them. Mrs. Persse became so ill soon after she arrived back in Porto Alegre that Mr. Tweedie, the Superintendent of the Porto Alegre and New Hamburgh Railway, who had provided Persse with work, had her placed in the hospital. Mr. Kinsolvin, an American missionary, took much kind interest in her case, and when she became dangerously ill the hospital authorities promised him that if she became worse both he and the husband should be sent for. The next day, on calling, he found that she was not only dead but buried, and then had the painful duty of breaking this to the husband, whom he met going hopefully to the hospital to see his wife. This British immigrant, having lost his all in Brazil, has now worked his passage home in a sailing-ship as cook, at 2*l.* a-month, although he had been offered work at high wages at the San Jeronymo coal-mines, which he refused.

The Manager of the Colony informed me that out of 1,000 arrivals there in December no less than 123 had died by the end of February, and of these only three were over the age of 20. The doctor who had been placed in charge of the Colony had deserted, and they were without medical aid at the time of my visit.

In these circumstances, where such utterly inadequate means are taken to provide for the health and welfare of immigrants, where such racial differences prevail, and the difficulties of existence until a colonist can cultivate enough land to keep body and soul together are so great, I consider it most undesirable that British subjects should be enticed to emigrate to the south of Brazil—of the north I am unable to speak—especially people of the class which almost exclusively come here, namely, penniless beings, too lazy to work at home, and only fit to loaf around and beg here, and who, moreover, appear to be the more appreciated by emigration agents if they are encumbered with large families of young and helpless children.

I shall mention presently a class of British emigrant who may be expected to do well for themselves in Brazil, and at the same time become a source of wealth and strength to the State; in the meanwhile it may not be out of place to give an instance, by no means out of the common, of the roaming propensities of the British immigrant to South America.

An active little man, named Benjamin Brown, with a son of about 13 years of age, called on me at Rio Grande in January to ask if there was any chance of work there. He told me he had originally emigrated to Buenos Ayres, where he had left his wife and children. With his eldest son he had taken passage to Santos, where he had obtained a little work in his trade as a bricklayer. They then stowed themselves away on an emigrant ship and came to Rio Grande, and the only advice I could give them was to stow themselves away once more.

While I was at Porto Alegre Mr. Archer received a letter from some one in prison saying that he and his father were British subjects, and had been locked up, and that the latter was dying. We went to see them, and they turned out to be Benjamin Brown and his son, who had been sent to, and had fled from, the Colony of Marianna Pimentel, and having been found sleeping under a cart in Porto Alegre, had been locked up as vagabonds. Brown looked the picture of health, to which, he said, prison life and food had restored him after the exposure and privations of life at the Colony had brought on a severe attack of

diarrhœa. They confessed themselves satisfied with their treatment in prison, and said it was preferable to loafing about the town, and that if I would give him some tobacco he would be quite satisfied. I gave him what he wanted, and left him there for about a week, when he once more sent a note requesting to be released, as he wished to leave the country and walk to Monte Video. Their release was accordingly requested by Mr. Archer, and after begging about the town for a couple of days they disappeared and, I presume, found their way to their destination.

The prison at Porto Alegre is a fine, large building, standing on the river bank. The prisoners are confined by ten to fifteen in each room, which are about 30 feet square, and very lofty. Here they work together at their trades, chiefly manufacturing shoes and straw hats. They are allowed to smoke, and I saw several reading the daily papers. Short and long sentence men work together, and prisoners are very seldom kept in solitary confinement.

At stated times they are allowed to go out into the town, chained together in pairs, to sell what they have made, and I was told that one prisoner used to deposit his earnings after each expedition in the bank.

The whole prison was clean and ventilated, and the prisoners seemed contented and healthy.

On our return from Marianna Pimentel Mr. New kindly accompanied me once more on a trip to what I may call "Germany in Brazil."

The only railway running out of Porto Alegre is the one belonging to an English Company, which reaches the village of New Hamburgh at the end of a course of 27 miles. There is another railway with steamer communication with Porto Alegre, a Government line, called the Porto Alegre and Uruguayana Railway, which runs from the Taquary River to Cacequy, and will shortly be opened to Uruguayana, on the western frontier of this State. From Porto Alegre it is necessary to make a steam-boat journey of about 40 miles up the River Taquary to join this line.

The Porto Alegre and New Hamburgh Railway was built by English contractors under a State guarantee. It is on the metre gauge, and the permanent way appears of very good construction.

The line is worked most efficiently and economically, and every inducement given to encourage both goods and passenger traffic. The line taps the German Colonies, yet so small is the amount of produce they are able to export that the line has never yet been able to work free of the Government guarantee. In 1889 the receipts were 14,100*l.*, and the expenses 13,900*l.*, leaving a balance profit on working of 200*l.* The number of passengers carried was 55,897, animals 1,640, and tons of goods 13,654.

San Leopoldo, 22 miles from Porto Alegre, is a town of about 7,000 inhabitants, nearly all of whom are of German descent, while the Municipality counts nearly 30,000. Until the railway was made it was the depôt of the German Colonies, all goods being brought up from and sent down to Porto Alegre by boats on the Sinos River. There are large German colleges belonging to the Jesuits. The railway, however, has made direct communication between the Colonies and Porto Alegre an easy matter, and San Leopoldo has lost some of its importance as a depôt. At New Hamburgh nearly all signs of Brazil are left behind, and when we started off on our mules we heard nothing but German spoken, saw nobody but Germans, their children with fair hair and blue eyes in all the schools, their cottages German in style, and in each village two German-looking churches, the more elegant one invariably the Roman Catholic, the plainer one the Lutheran.

The first Colony we passed through was called "Bon Jardin," and after crossing a picturesque old bridge with huge weeping willows rising up from the water's edge on either side, we stopped at the village inn and shop kept by one Herr Briteki.

This man, besides having his shop, had evidently a good business in pork and lard, from the number of pigs I saw there.

His wife, a stout German frau of 50 years of age, had been born there, and a grey-haired miller whom I met the next day told me had never seen the Fatherland.

The parents who originally immigrated to these Colonies brought their manners and customs with them from Germany, and have transmittted them unaltered to their children and grandchildren.

The whole family and household sat down together at a long table in the kitchen to their "abendessen" consisting of porridge and milk.

The original settlers here must have gone through much the same privations as those I saw at Marianna Pimentel, and it is to their energy that the present generation apparently owes the homely peaceable farmers' lives they now lead. They have reached that point of contentment when they do not wish for more, and so they continue year after year

gathering in their not too prolific crops, without improving either the property or their own condition.

I will here quote the remarks of a former Inspector of Colonies, which appear to me to describe the German immigrant very happily :—*

"German immigration is the only kind that has done well in this province, and the success of these people is due to their patient and persevering industry in tilling the little farms they are proud to call their own, which they never could do in Germany. They are not only laborious, but also economical, and able to bear privation and hardship, and hence their progress is sometimes slow, but always sure and steady.

"Look at what the first settlers had to go through in clearing the forests, facing the wild beasts and Indians, suffering want, exposure, and the effects of the climate. But they overcame all obstacles, and, in spite of ten years of war, founded a vast and flourishing colonial system throughout our virgin forests. It is this plodding perseverance, patience under privation, and simple mode of life which make the Germans superior to any other kind of settlers in a new country.

"Meantime, they have their defects, and the principal one is a habit of routine which makes them averse to any change, such as improved methods of agriculture or the use of machinery. In the United States it is true they imitate what they see around them, and are carried along by the tide of improvement; but with us, who are rather sleepy in such matters, the German remains as conservative of old ways as if the world never advanced, and along with his simplicity of life and character (which is so admirable) he perpetuates the retrograde system of agriculture of past ages."

The immigration of Germans to Brazil has greatly favoured German commerce. In 1864 the value of the exports and imports to and from Germany was 24,260,000 marks, which grew in 1879 to 101,705,000 marks. In 1885 Germany contributed imports to Porto Alegre valued at 30,000,000 marks, or 60 per cent. of the total.

Perhaps the worst feature about the German Colonies is the want of roads and the badness of those that exist. The Government gives no aid whatever, and the colonists appear quite contented with the tracks along which they send their crops in sacks hung over the backs of mules. I saw several waggons of the old German pattern, requiring seven and eight mules to drag them over the rutty and rain-washed roads, which, moreover, are only wide enough for this kind of traffic in the Colonies nearest to New Hamburgh.

Fifteen years ago the railway was completed to that village, running through the lower German Colonies, but from the higher, more extensive, and more prosperous Colonies there is considerable carriage to the railway. I cannot learn that these colonists have expressed any great desire for railway extension, whereas I am sure, had the land been colonized by Englishmen, they would never have ceased to clamour for the railway to be brought to their own doors. Were that done, the prosperity and utility of these Colonies would be increased a hundredfold. The Germans seem to lay their treasure in a cloth, and the Brazilian Government would do much benefit to itself, as well as to the colonists, if it were to encourage them to wake up from their lethargy, and by grants in aid make them improve their old roads and make new ones.

It should especially give its consent to, and help, the extension of the railway into the very heart of the Colonies, for by this means they would very soon be enabled to raise up a vast export trade, instead of producing, as at present, just enough for their own wants and for part of the country round.

The following statistics for 1886 of the Colony of Nova Petropolis, founded in 1858, will give some idea of the general produce of the whole. The Colony is distant 60 miles from Porto Alegre, and 30 from New Hamburgh railway station. It contained 414 households, consisting of 2,315 inhabitants (951 Roman Catholics, and 1,364 Protestants).

From 1884 to 1886 the population augmented by 215, or 10 per cent. The Colony is divided into 706 blocks, of which 469 were taken up. The value of its exports in 1886 was 12,540*l.*, and of its imports 10,965*l.*, leaving a balance in favour of the Colony of 1,575*l.*

It exported 15,507 sacks of beans, 130 tons of lard, 1,500 kilog. of wax, 153 litres of lentils, 310 kilog. of peas, and 810 kilog. of butter.

Leaving Bon Jardin, we passed through a partially cultivated country, proceeding first to a mill situated in a valley by a very pretty waterfall, and then mounting the steep side of a hill until we reached the bridle-path through forest and cultivated land, leading to the village of Baumschneitz. The only articles of cultivation I noticed were maize, sugar-cane in small quantities, mandioca, pumpkins, and beans. At the village we found the usual two churches, the Roman Catholic one being unusually elegant and well kept; two schools, a smithy, and an inn, which was also a sausage factory. One feature I especially

* "Rio Grande do Sul and its German Colonies," p. 148. By Michael G. Mulhall. London: Longmans, Green, and Co., 1873.

noticed on my ride through the Colonies, and that was the emptiness of the cemeteries. The colonists appear only to die when worn out by extreme old age. At the inn here we met a German band, with the usual discordant instruments and military caps, who were travelling all over South America, having already covered the greater part of the United States. They were mounted on horseback, and had been up country to visit some friends. One of them had captured a coral snake, ringed with his national colours, which, preserved in a square bottle of schnaps, he was carrying home in his breast-pocket to the Fatherland.

Proceeding onward and upward to a store and inn known as "Woolf's Nest," I could look down on the whole Colony of Dos Irmãos with the crops ripening in the summer sun. This was the most extensive view of cultivated land I had, and it struck me as curious that no one appeared to be at work, and the only people we saw were men and women on horseback proceeding from one Colony to another, or a few of them buying supplies or articles of clothing at the stores.

On reaching the ridge we rode along it through a magnificent large forest. Here we found men cutting down trees on each side of the road in order to let in the sun to dry it after rain. It appears the Government calls upon each man to spend four days a-year in working on the roads, or to pay a fine of 6 milreis (about 12*s.*). By this means some of the damage done by the heavy rains which prevail in this country is repaired during the fine weather.

Descending into the Thewald Colony we met a string of twenty mules chained head to tail, each mule carrying about 2 cwt. of grain. The string was in charge of two boys mounted on horses, and by this means the products of the Colonies are conveyed to the market.

In this valley there is a small brewery, the beer from which is equal to any brewed in Germany. There is no doubt that the brewers and retailers of beer and general goods in these Colonies make money and grow rich. The farmers also, I understand, accumulate money in time, but they do not employ it in extending or improving their farms. They prefer to lend it out at interest or invest it in Porto Alegre and elsewhere.

The Thewald district appeared of later settlement than those we had ridden through previously, and was less cultivated and more thinly populated, but its beauty was exquisite, and in time it will doubtless become a resort for tourists and excursionists, for it boasts of a waterfall which falls 400 feet clear, situated among very beautiful surroundings.

Crossing the ridge above the Thewald, we entered the Colony of Sommerschneitz on our return journey. This valley was thoroughly cultivated and much more thickly populated than the others. The chief article grown is, everywhere, Indian corn, but here I saw a good many patches of ground-nuts and sweet potatoes.

I was told that there are a great many vines in these Colonies, and that good wine is made, but I saw no signs of them in the districts through which I rode. The women here ride like men.

At Sapyrangin we joined the main road, and from here to New Hamburgh, about 10 miles, was one succession of German Settlements with artizans of every description plying their trades.

One trait of the Germans is that of turning their names into Portuguese, and over one shop I noticed a board painted thus: "Pedro Serralheiro, 1875; jo Peter Schmidt"—the former being the literal Portuguese translation of the latter.

In more important points they appear to preserve entirely their nationality, and no attempts to convert them to Portuguese manners and customs have succeeded.

The United States and Australia Anglicize the German, but in Southern Brazil he remains German. Signor Sellin, ex-Director of the Colony of Nova Petropolis, accounts for it thus: in the United States and Australia the German encounters the Anglo-Saxon, who, although not his superior, is his equal in energy, strength, and action, so that he rapidly adapts himself to the language and customs of the lord of the soil, which is exactly the opposite case in Brazil.

My own opinion is that as a matter of fact the German becomes as easily Brazilianized as he does Anglicized, and that he remains German in the Colonies simply because he has no one else to associate with there but his own race.

In the towns, where the German element is also very strong, they intermarry with Brazilians, and there will soon be nothing left but the name to show that the owner is of German descent.

I regret that I have been able to find but few statistics available to support my opinions, which, however, I have found identical with those of persons much better acquainted with the subject than I am, and to whom I am much indebted for the information and assistance they so kindly afforded me.

During my stay in Porto Alegre it was my agreeable duty to obtain the aid of the Government of the State in favour of two men the pioneers of a large Welsh Colony at present settled in the Argentine Republic. It was to these men that I have previously referred as likely to do well in Brazil.

They were sent in January last to look at some land situated in this State between the Camburetan and Piany Rivers near San Borja, on the western frontier. Their Colony near Bahia Blanca in the Argentine Republic has been established some ten years, and at first they did well, but for the three last years their crops have been spoilt by frost, and in 1890 there was not a single month without it, so they now feel compelled to seek for "fresh woods and pastures new."

They arrived at Porto Alegre in February, and obtained from the Government permission to accompany an engineer who was proceeding to the land, as well as an agreement to transport them and their property to the proposed Colony.

For some reason or other the engineer started earlier than the day fixed without their receiving any notice, and they were told after he was gone that no more free passes would be given. The consequence was that they found themselves short of money either to proceed or return, and when I arrived were working for their daily living by painting and doing odd jobs which Mr. Hallowell, a well-known English merchant at Porto Alegre, kindly gave them to do.

As the men were very intelligent, hard-working, and honest, I considered that they ought to have every possible assistance given them, so, with Mr. Vice-Consul Archer, I called on the proper authority and pointed out the great advantage it would be to the State if it were to obtain a band of old and experienced colonists who proposed to bring with them steam thrashing-machines, ploughs, and all necessary agricultural instruments, besides horses and cattle of a better breed than any at present in Brazil.

The number of colonists ready to migrate is 150, while, if these delegates report favourably, a very much larger number have signified their intention of joining them.

The authorities were most courteous, and at once provided the men with free passes by steamer and railway, as well as with saddles and horses for the road journey.

These men are of the class of British emigrant who get on anywhere where success is possible. Thrifty, sober, honest, hard-working fellows, who, having fought against hope for several years and lost all they had gained, start off cheerfully to begin afresh where they, at all events, will be quit of their enemy, frost. Coming to Brazil in a sufficiently strong number, with their own machinery and stock, they will be in a very different position to the wretched beings of whom I have already written, and I believe that if the Government will only encourage and protect them in their efforts, they will become far more successful than any previous colonists in this State.*

I have already shown that the treatment of the immigrants on shore is not what it should be, and, in support of what I have written, I will give a translation of an article in the "Reforma," a Porto Alegre paper, of the 21st November last, on that subject:—

"The picture of privation and misery which the immigration service daily offers to us is worthy of our pity and commiseration.

"The indifference of the Government on this point presents nothing more nor less than stubborn perversity.

"Dozens of families, including a great number of poor infants, are brought here unaccompanied by any doctor who could help them in case of illness, without any interpreter to make known their complaints and wants, without anything, in fact, that they ought to have.

"Yesterday the 'Aymore'† arrived, bringing 553 more emigrants.

"On disembarking three unhappy mothers bore in their arms the stiffened corpses of their children who had died on the voyage up the lake.

"Others pressed to their bosoms their poor children suffering from excruciating sicknesses. On landing, these people did not know what to do with the corpses of their children, or with those children that were sick, since there was no doctor, nor interpreter, nor any one capable of giving any information or of assisting in any way these unfortunate beings.

"To culminate this negligence, all these people, 553 in number, were lodged in a shed incapable of accommodating even the half of them. The consequence was that a part of these immigrants were crowded in this shed in dangerous and repugnant agglomeration,

* I regret to learn, at the moment of closing this Report, that the Minister of War at Rio de Janeiro has made an Order against this land being used for colonization or agricultural purposes, as it is stated to belong to the War Department, and to be required for military pasturage. The State Government hope, however, to obtain a revocation of the Order.—W. R. H.

† A vessel of 665 tons gross register.—W. R. H.

while the others remained in the street exposed to the inclemency of the weather, to the sun, rain, dew, and everything.

"Any one can see that these places are not the most proper shelter for sick persons, especially when weak and delicate children are amongst them.

"It is to such horrors as these, which show the very essence of barbarism, that we once more call the attention of the public authorities. It is necessary, for our credit as a civilized people, that we should not permit such misery to exist."

At the time the above article was written several steamers laden with immigrants stuck for some days in the Cangessu Channel of Lake Patos.

The ships had no doctors, no interpreters, and had insufficient food. There was considerable mortality among the children, and the adults became mutinous, and those on board the steam-ship "Planeta" would have lynched the pilot had he not escaped ashore and ridden back to Rio Grande.

There is no excuse for a ship having insufficient provisions to feed her immigrant even if she is to remain some time aground in the lake, as it is at certain times the rule to stick, and not the exception.

The newspapers of November last gave terrible accounts of the mortality and suffering among the immigrants, but these varied so much that I was well satisfied, when the vessel in which I returned from Porto Alegre stuck on the very spot where those ships had been, and there we remained three days before the water rose high enough to take us over. I was thus enabled to go ashore and find out the truth for myself, from an Englishman who lives there in a small hut.

This man, named John Scott Hood, a native of Dover, came out to Brazil forty-four years ago, being then a boy of 11 years of age. His wife is a dark Brazilian, but his ten children have all blue eyes and fair hair. It is an interesting fact that he cannot speak an intelligible sentence in English, but remembers the numbers and a few other words. He showed me the graves of the children that had died on board ship, dug in rows in the sand, each with a little wooden cross at the head.

During the time the "Planeta" was aground twenty-three children died, and were buried there, as well as five from three other ships, making in all twenty-eight deaths. The ages of the children, he said, were up to 3 or 4 years, but one who died from an accident was older. They died apparently from exposure, overcrowding, and insufficient food.

In conclusion, I must call attention to an Act of the Department of Agriculture and Public Works of this State, dated the 14th February, 1891, treating of the disappropriation of lands on the sides of railways, highways, and rivers, required for the founding of agricultural establishments, and of which Act I give a translation in Appendix (A).

In this State the land is divided into huge tracts, owned mostly by private persons, who put it to no other use than to allow huge herds of cattle to roam and graze over it. The cattle give them very good returns, and they refuse either to sell the land or to cultivate it. The consequence is that the railways running from point to point gather but little good from the intermediate country, which remains, as it has done for centuries, unpopulated, and, to all intents and purposes, unused, for, if used for grazing, it should support many times the number of cattle that are actually placed on it. Now, however, that the land-owners will be obliged to sell the land at a fair price for agricultural purposes, or cultivate it themselves, colonists who come out to Brazil will be placed in a position far more favourable than they would be if sent to such a place as Marianna Pimentel, which a small waggon drawn by eight oxen takes four or five days to reach from the nearest point on Lake Patos. The railway from Rio Grande to Bagé has fine lands on either side of it suitable for cultivation, and at present lying utterly useless, as the owners will only sell at prohibitive prices.

It is to be hoped that the Southern Brazilian Railway Company will see their way to the colonization of these lands along their line, which cannot fail to bring remunerative and increasing traffic in due course.

If advantage be taken of this Act, colonists will be able to settle within sound of the steam-whistle, and should find ready help and encouragement from the railway to obtain all necessaries, and place their products in the market at Rio Grande and other places, or export them to the northern ports of the Republic or abroad.

There is no doubt that the Brazilian Government recognizes the necessity of colonizing this State with foreigners, and are willing to do all in their power to effect it; but until systematic supervision, help, and protection is afforded to the poor helpless immigrants, success will be long ere it is realized.

If the Government would only take steps to add domestic and social advantages to those with which Nature has blest this State, I believe that there would soon be a flow

of immigrants of the better class to Southern Brazil, for the climate and soil of Rio Grande do Sul are everything that can be desired for agriculture. There would then be little reason to employ agents to entice the wretched creatures who are now transported here in flocks. I see no reason why British colonists of the proper class of agriculturists should not, were all this done, be as successful in this State as they have been in other parts of the world; but at present, unless they come in sufficient numbers, and with sufficient capital to push their own way, they had better lend a deaf ear to the blandishments of the emigration agent.

In Appendix (B) will be found a translation of the new Regulations of June 1890 for the establishment of immigrants in the Brazilian Republic.

I have endeavoured, by the aid of six photographs,* to give an idea of the Colonies which my description may fail to convey, but I regret to say that, taken in rainy and misty weather, knocked about on horseback, and, finally, developed in the sandy water of Rio Grande, the plates have been very considerably damaged, and the results are, consequently, far from satisfactory.

(Signed) WALTER R. HEARN.

Appendix (A).

DEPARTMENT OF AGRICULTURE AND PUBLIC WORKS. No. 109.

Act of February 14, 1891, *treating of the Disappropriation of Lands on the sides of Railways, Highways, and Rivers required for the Founding of Agricultural Establishments.*

(Translation.)

THE Governor of the State of Rio Grande do Sul,

Considering that it behoves the Administration to promote all measures in its power, not only for the benefit of the citizens but also to increase the public revenues;

Considering that of all the sources of revenue agriculture is the one most desirable to encourage, as it amply repays the efforts employed, and causes the improvement of commerce and industry;

Considering that large properties are becoming scarce, and that it is expedient to prepare the population of the "campanha" for the agriculture, which will become in the near future its principal occupation on account of the impossibility of continuing to develop the cattle trade;

Considering that the founding of agricultural establishments serving as models, and conveniently distributed, will largely concur to this reform;

Considering, finally, that lands on the sides of railways, highways, and rivers are the most convenient for agriculture on account of the facilities they offer for the transport of products, and because they will thereby return a reasonable revenue, and render their maintenance less burdensome to the State;

Resolves that:

Article 1. A piece of land 2 kilom. in width on each side of the railways, highways, and navigable rivers, or rivers susceptible of navigation will be disappropriated in the terms of the Law No. 650 of the 9th December, 1867, for improvements on condition such land is suitable for agriculture, and will be occupid for this purpose.

Art. 2. Proprietors of land referred to in Article 1 must declare if they intend to divide or populate their land in accordance with the dispositions of this Act, and any further instructions that may be issued.

Art. 3. The State Government can itself promote the disappropriation, division, and peopling of the said lands, or have the same done by a representative

Art. 4. When the State Government does not itself promote the disappropriation, intrusting it to others, the following undertakings may be preferred:—

(*a.*) The railway enterprises lying across the lands in question.

(*b.*) Undertakings organized to colonize lands on the sides of railways in the State or Union.

(*c.*) Undertakings organized to colonize the lands on the sides of highways if they accept the conditions stipulated by the State Government.

(*d.*) Undertakings organized to improve the conditions of rivers by permitting free navigation, if they accept the conditions stipulated by the State Government.

Art. 5. Undertakings desirous of taking advantage of this Act must send in a Petition to the Government of the State, asking for announcements to be published for the proprietors of the lands referred to in Article 1, to present within the space of sixty days the declaration mentioned in Article 2.

Art. 6. Proprietors and undertakings proposing to divide and populate the lands treated of in Article 1 in accordance with the dispositions of this Act and other instructions that may be issued, must have at least half of the area populated within three years, counting from the end of the space of time referred to in Article 5, and if this is not done they must deliver to the State, or to the old proprietors, all lands not occupied and suitable for cultivation at the price of the disappropriation, and the old proprietors are hereby bound to receive back the lands disappropriated.

* These photographs have been forwarded to the Emigrants' Information Office, 31, Broadway, Westminster, S.W.—ED.

Art. 7. The pieces of land disappropriated will be divided into agricultural districts, and these into blocks.

Art. 8. One individual will not be permitted, under any circumstances, to hold more than two blocks, and the sale of more than two blocks to the same individual will be of no effect. The old proprietor is excepted, who will be entitled to four blocks for each league of length of the piece of land of his property, and also the colonizing undertakings, who must reserve from ten to twenty blocks in the centre of each agricultural district, or in some place near by conveniently chosen for model farms.

Art. 9. The State will itself, or its representative, give to those who propose to cultivate the land, a free passage to the Colony, and will furnish seeds and the indispensable tools for cultivation, and will construct a house, all of which (excepting the passage) will be included in the value of the block, the payment to be effected never less than within six years, the interest not to exceed 5 per cent. per annum.

Art. 10. The occupier is obliged to live on and cultivate the Colony, failing which, he will lose his right over it, and over any improvements he may have made on the land, but the animals, instruments, and tools for domestic purposes will belong to him.

Art. 11. During two years, counting from the installation of the block, the occupier remains exempt from payment of taxes, both Municipal and of the State.

Art. 12. The occupier cannot transfer the block before it is paid for, except by a written consent of the old proprietor.

Art. 13. The Superintendent of Agriculture and Public Works will organize the instructions regulating the dispositions of the present Act.

Art. 14. All contrary dispositions are hereby withdrawn.

(Signed) CANDIDO COSTA, *General of Division.*
JOAO JOSÉ PEREIRA PAROBÉ.

Palace of the Government, Porto Alegre,
February 14, 1891.

Appendix (B).

New Regulations for the Service of the Introduction and Establishment of Immigrants in the Republic.

(Translation.)

Generalissimo !

ONE of the most palpable necessities which invite attention in order to encourage the expansion of the productive forces of the Republic is, without doubt, the development of European immigration, which it will be possible only to secure by means of arrangements which guarantee the establishment of a current of laborious and moral immigrants, assuring to them the assistance and funds necessary for their convenient location.

The Government has been solicitous to provide that the immigrants meet with a favourable reception, so that they may not repent having directed their steps towards our hospitable country, affording them, for this purpose, the necessary location and all the means which, according to existing laws, it has in its power, in order that they may be duly accommodated.

At the same time, by means of adequate measures, the fulfilment of existing contracts has been enforced for the transportation of immigrants destined for this country.

There do not, in the meantime, appear to be sufficient provisions, and, with the object of completing them, putting into execution one of the most important features of the administrative programme of the Department under my charge, I have organized the plan of reform which I now lay before you, in which I have called attention, in the way most convenient, to the interests of that service which are at the same time those of the Republic, being convinced that its prompt execution will operate efficaciously, so that in a short time an abundant stream of immigration will come to transform the conditions of our agricultural service, and develop the riches of our vast territory.

My plan of reform pertains to two branches of the Service, making provisions under each, and narrowing the relations which both have with each other.

In the first part, the measures refer to the conditions which the immigrants ought to fulfil in order to enjoy the favours which are promised them by the Government; it establishes rules to guarantee the effectiveness of these favours, and of other aids which are reserved for them ; their welfare in the Republic and during the voyage is considered, there having been instituted a reward of 100,000 fr. to each one of the steam-ship Companies which shall transport during the year 10,000 immigrants without having incurred censure for any fault whatever, not only in relation to the treatment of the immigrants themselves, but also in regard to their baggage, and to this end the conditions are regulated on which the State takes charge of the return of any one to his native country, conceding, in that case, to those returning, sufficient assistance for their necessary expenses on the way back to their native land. In the second part, attention is given to the placing of immigrants providing not only for the alienation of agricultural holdings by means of premiums and grants to the proprietors according to the character of the holdings with the foundation of special Colonies where the subsidized railroads—those with a guarantee of interest—uniting them to centres of consumption or to points of export, constitute a powerful factor, which, in addition to the assistance, assures an advantageous egress with good profits to the immigrants who shall be thus located.

In other provisions the interests of immigrants have been duly guarded who, during a long period, have enjoyed the protection of the authorities of the Republic, finding, in short, in the Colonies

established by the State, a definite location in case for some reason it is not agreeable to them to remain in private employ.

Such are, in conclusion, the principal points of the immigration service which I have the honour to submit for your distinguished consideration.

(Signed) FRANCISCO GLICERIO.

Federal Capital, June 28, 1890.

PART I

Chapter I.—*Of the Introduction of Immigrants.*

The Regulations are as follows:—

Article 1. The entrance to the ports of the Republic is entirely free to persons sound and suitable for work who are not subject to a criminal action in their own country, excepting the natives of Asia and of Africa, who can only be admitted by an Act of the National Congress, in accordance with the conditions therein stipulated.

Art. 2. The Diplomatic and Consular officers of the United States of Brazil will prevent, by every means in their power, the introduction of immigrants from those continents, communicating immediately to the Federal Government by telegraph whenever they shall not be able to avoid it.

Art. 3. The police of the ports of the Republic will prevent the disembarkation of such persons as well as of beggars and the destitute.

Art. 4. Masters of vessels who shall bring persons to whom reference is made in the preceding Articles, shall be liable to a fine of from 2 to 5 milreis, losing the privileges which they enjoy in case of repetition.

Art. 5. The whole or a part of the passage-money shall only be charged to the Federal Government in the following cases:—

1 Families of agriculturists limited to their respective heads or their parents, or persons of more than 50 years of age.

2. Single males of more than 18 years of age and less than 50 years, provided they have been agricultural labourers.

3. Operatives of the mechanical and industrial arts, artizans, and persons who intend to become domestic servants, whose ages shall be within the limits mentioned in the foregoing paragraph.

Persons infirm or with physical defects shall only have gratuitous passages in case they belong to some family which has not less than two sound individuals.

Art. 6. In the contracts for the transportation of immigrants there shall be a maximum limit of 50 per cent. of the total number of persons embraced in classes 2 and 3 of Article 5, the maximum proportion of the former to the latter being 33 per cent.

Art. 7. The State will concede to Steam-ship Companies who desire it a subvention of 120 fr. for the passage of each adult immigrant whom they transport to the ports of the Republic, and proportionally at the rate of one-half that sum for minors from 12 to 8 years, inclusive, and a quarter part from that age to 3, provided that the said Companies bind themselves to fulfil the provisions contained in this Decree, and not to receive from immigrants more than the difference between the above-cited amount and the entire price of passage, which they should prove by declarations signed by them, which will be verified on their arrival here.

Art. 8. All immigrants who shall be introduced in virtue of contracts should come accompanied by an attestation from the Consular officer of the Republic resident at the port of departure in which shall be specified the name, age, estate, and occupation, as well also as the relationship of persons who compose each family.

Art. 9. No immigrant shall have the assistance of Article 5 unless he declares expressly what occupation he intends to engage in on his arrival in the Republic; and if they do so, those who intend to engage in agriculture can only claim from the Government transportation to their point of destination, and to their respective location in some Colony of their choice, in which they shall have the assistance and favours which all the immigrants there enjoy according to this Decree.

Workmen, mechanics, labourers, &c., should likewise sign a declaration that in consideration of their location they will solicit no favour of the Government or of the local authorities besides their protection after transportation to the localities where they desire to establish themselves.

All these declarations, which should be made before a Consular officer, and authenticated by him, shall remain in the archives of the office of the Inspector-General of Lands and Colonization.

Art. 10. The immigrants specially indicated, or those who shall be sought for the service of private establishments, cannot have the privileges of Article 5 unless there precedes a declaration signed by the parties who shall invite or solicit them, obliging themselves to furnish the assistance necessary for their maintenance during the time that may transpire until they shall be able to obtain work.

These documents, which shall also be filed in the archives of the office of the Inspector-General of Lands and Colonization, effectively render their authors responsible in default of the fulfilment of their obligations.

Art. 11. The proprietors of farming lands, also Banks, Companies, or private organizers of Colonies who desire to receive immigrants, should present to the Inspector-General of Lands and Colonization their respective Petitions indicating the number of persons or families they desire, their respective nationalities, as well as also the inducements they offer according to the kind of service which shall be indicated.

A copy of this Petition shall be attached to the contract of transportation, which shall be

translated into the language of the country to which the immigrants belong, the amount of wages offered being given in the currency of that country.

This document, made in duplicate, shall be signed by the immigrant with the declaration that he accepts the conditions proposed.

One copy shall be delivered to him, and the other presented to the Inspector of Lands and Colonization at the time of his arrival.

Art. 12. The immigrants shall remain under the special protection of the Government and of the Inspectors-General and Subordinate of Lands and Colonization during the first six months which shall elapse after their arrival.

Those who are placed on private establishments, and those who wish to be transferred to Colonies private or of the State, may do so within that period subject to the regulations in Article 5.

So also those who remain in the coast cities of the Republic may ask during the same period for their respective transfers to any other point reached by regular communication by sea, river, or land.

Art. 13. Complaints made by immigrants shall only be taken into consideration during this period, it being necessary for the Inspector-General of Lands and Colonization, for special inspectors or official agents of colonization or immigration, in the places where these functionaries may be, and, finally, for the heads of Municipalities, Intendencias, or of Corporations elected by the people, which have been created to take the place of the ancient municipal Cameras to verify the allegations of the complaints, to institute inquiries that may be necessary, giving due information to the Minister of Agriculture by means of the Governor when the complaint is made directly to the officers of the State by means of the Inspector-General of Lands and Colonization when the inquiry is made by his authority; it being obligatory, upon the officers referred to, to put in an appearance in the proceedings of complaint.

Art. 14. The proprietor or manager of a private establishment who shall be convicted of having failed in his contracts made with immigrants shall be compelled to fulfil them by legal means, and will lose his right of securing immigrants through the intervention of the State for a period of from six months to two years, according to the circumstances of the case.

Art. 15. Contractors for the transportation of immigrants shall be subject to fines laid down in their respective contracts, if upon investigation which shall be proceeded with according to the form given in preceding Articles it shall be proved that the immigrants, in regard to whom inquiry is made, are not agriculturists, after such have been introduced.

In the case of contracts failing to mention the fine, it shall be equal to one-half the price for the passage of an entire family, or the entire passage of an immigrant, if he has come alone.

Art. 16. Navigation Companies who shall have transported during the year 10,000 immigrants at least, unless there shall be some complaint in regard to the baggage or of the treatment of the said immigrants, shall be entitled to a reward of 100,000 fr.

Art. 17. Only the following shall be entitled to be returned to their native country at the expense of the State:—

1. Widows and orphans who have lost their husbands or parents within one year after their arrival in the ports of the Republic.

2. Immigrants who shall be disabled in consequence of some accident incurred in the service in which they shall be engaged, provided they have not at the time resided one year in the Republic.

Immigrants who come under these conditions shall have, when they shall ask for aid beyond the necessary passage, from 50 milreis to 160 milreis assistance, according to the number of persons in the family, for the expenses of the voyage to the point of departure.

These provisions shall only apply to those immigrants who have been introduced into the country, and their passage paid by the State.

Art. 18. The Governors will take necessary steps with a view to protect immigrants of good morals and laborious against any speculation whatever in their respective States.

Art. 19. All complaints with regard to baggage should be made to the Inspector-General of Lands and Colonization, whose duty it is to adopt necessary measures in order that the same may arrive with their respective owners at their destinations.

Part II.

Chapter II.—*Of Proprietors of Agricultural Lands.*

Art. 20. Every proprietor of land who desires to locate European immigrants on his property shall have the right to the favours contained in this Decree whenever he shall have fulfilled the conditions therein stipulated.

Art. 21. Proprietors intending to locate immigrants should be inscribed in the register, to which reference is made in Decree No. 451 B of the 31st May last, and must not have less than 500 hectares of uncultivated land, or 300 hectares of cultivated.

The distance from the centre of consumption, or from a station on the nearest railroad, must not exceed 13,200 metres, counting from the centre of the property.

Art. 22. The proprietors should be described in a Memorial containing precise information in regard to the quality of the land, the salubrity of the climate and their suitability for cultivation, the courses of the streams which water them, as well as also the kind of tillage to which they are adapted.

Also, whenever describing properties already under cultivation, there should likewise be mentioned the estates which they already contain, as well as the buildings, machinery, and apparatus which they possess for the conversion of the products of the soil.

Art. 23. Properties should be divided into lots, conveniently provided with water and with wood for domestic purposes.

In uncultivated properties the areas of the lots must be of 15 hectares; in those already cultivated the lots should contain 5 hectares at least, these having not less than half their area already under cultivation.

The lots should have the necessary roads for communication between themselves and existing highways or with those projected.

Chapter III.—*Of the Sale of Lots and the Mode of Payment.—Assistance to Immigrants.—Titles to Properties.*

Art. 24. Lots containing a temporary house in value not less than 200 milreis according to a type approved by the Government, shall be sold to immigrants with families at a maximum price of 25 milreis per hectare, the lands being uncultivated, or 50 milreis where the lands are cultivated. In these prices the cost of the provisional house is not included.

Payment shall be made by annual instalments, to count from the first day of the second year of the term which shall not be less than ten years, these being added to the amount of each instalment, interest never to exceed 9 per cent. per annum.

Art. 25. Proprietors shall advance to immigrants, who have been located on their premises, tools, seeds, &c., as well as the necessary means of subsistence for them and their families for the period of nine months while they have not received the results of their tillage of the soil.

The amount of the advances shall be added to the value of the lot which, with all the improvements, shall be hypothecated to the proprietor until the final payment.

Art. 26. The immigrant shall receive at the time of his establishment a provisional title to his property, in which shall be inserted with the price of the lot, the advances which he has received.

In the same title shall also be inscribed the payments which shall be made.

Once that the payments due from the immigrant have been concluded, this title shall be changed for another of a definite character, and they shall be entitled to all the advantages established by the aforesaid Decree No. 451 B of the 31st May.

Chapter IV.—*Of Default in Payment and Abandonment of Lots.—Transfers.—Appraisement of Benefits.*

Art, 27. In case of delay in payments for more than two successive years, the proprietor shall have the power to demand the vacation of the lot, paying the immigrant for the improvements which have been made, and one-half the instalments already realized, after deducting from this amount what is due him for advances made.

Art. 28. In case of abandonment of the lot before complete payment, the immigrant shall have no right to indemnity of any kind whatever.

Art. 29. It is allowable for an immigrant to transfer his lot provided the proprietor agrees to it.

Art. 30. In case of disagreement as to the assessment of existing benefits to the lots, a Justice of the Peace in the district where the property may be, shall nominate an arbiter, who shall decide upon the merits of the case.

Chapter V.—*Of Favours conceded by the State.*

Art. 31. All proprietors and enterprises who shall satisfy the conditions indicated in the preceding Articles shall have the right to receive from the State the following favours in the proportion given, according to the category in which the respective properties shall be classified.

Art. 32. There are three lists of properties to which the foregoing Article refers.

Art. 33. To the first category belong properties in a state of cultivation, upon which at least fifty families can be established. To the second category belong properties in the condition above mentioned, which shall be able to accommodate 200 families at least, and already possess good roads into their centre, and communications with markets, or with a station on some railroad, or with maritime ports or navigable rivers, and which also possess factories and machinery for conversion of the products of the soil.

To the third class belong large estates, be they what they may, central mills, factories of any kind to which belongs land already cultivated or uncultivated, upon which may be accommodated not less than 500 families of farm labourers, and which have fulfilled the conditions established in regard to those of the second class, and, in general, those territories acquired by Companies which have been organized for the improvement of the wild lands of the Union, being obliged to fulfil as well the conditions of Article 23 in regard to locations for at least that number of families, and to establish mills and factories necessary for the conversion and utilization of the products of the soil and raw materials, as well also as school-houses and infirmaries.

Art. 34. The favours to which the properties embraced in class 2 have a right consist of a premium of 200 milreis for each family located, as well as 250 milreis for each provisional house.

The properties embraced in class 2 shall have, in addition to the foregoing favours, the sum of 1,500 milreis per kilometre of road which may become necessary in order to unite the head-quarters of the property to the nearest railroad station, or to a centre of consumption.

The properties in class 3 shall not only have the favours already mentioned in regard to the first two, but also a grant of 800 milreis for the construction of internal roads, as well also as a concession of wild lands which shall be sufficient for the establishment of double the minimum number of families which must be established according to the terms of Article 14.

If the Governor deems it expedient, he may grant a subsidy for the construction of a road uniting

the head-quarters to the nearest railroad station, or centre of consumption, or river, or mercantile port, to be substituted for the guarantee of interest of 6 per cent., on the maximum price of 15,000 milreis per kilometre of subsidized railroad during the term of twenty years, according to the conditions which may be established.

Art. 35. A proprietor who has regularly located on his property 100 families shall receive a reward of 5,000 milreis.

This reward shall be repeated as often and in proportion as the aforesaid conditions shall be fulfilled, the respective payments being made after due verification has been made.

Chapter VI.—*Of making the Favours Effective.—The Manner of Payment.*

Art. 36. The property once classed, the premiums relative to the provisional houses and localization shall be paid in the proportion in which may be established the immigrants by groups of never less than ten families ninety days after the establishment of the last family at sight of the attestation of the proper fiscal, declaring that the families are duly placed and installed in the provisional houses according to the type adopted.

The payment of the contributions relative to the interior roads will be made in the same proportion at sight of the measurements made on the general plot of the property, and of the lots occupied.

The payment of the subvention granted for highways will be made at sight of approved designs after one quarter of the number of families which the property should contain have been established.

Art. 37. Whenever one or more families, for whom the respective premiums have already been paid, shall retire, the proprietor should communicate with the fiscal mentioned, in order that those who leave may not go to receive new farms on some other property.

In subsequent payments abatement will be made to the value of the provisional house standing on an abandoned lot.

Chapter VII.—*Of the Qualifications of Proprietors to receive the Favours mentioned.*

Art. 38. Proprietors who desire to receive the favours designated in this Decree should present to the Inspector-General of Lands and Colonization his Petition, drawn up in conformity with Articles 1, 2, and 3, accompanied by a plot of the property.

Art. 39. After the necessary proceedings have been taken, the request will be presented to the Minister, who, in a despatch, will declare if the property is accepted, and what class it will belong to, the said property entering immediately upon the enjoyment of the favours which belong to it, it being understood that the proprietor subjects himself to the provisions of this Decree.

Art. 40. Those intending the organization of Companies according to the form at the end of the last part of Article 15, should furnish their Petitions with documents which will prove their capacity and resources with which they are prepared to realize their prospectuses.

After the answers to their Petitions, they should, within the space of one year at the most, effect a measurement of the lands which have been conceded to them, the respective amount, at the rate of 1$033 reis per hectare, in conformity with the terms of the concession being covered, into the Public Treasury or the Treasury of the State.

Art. 41. Only after the fulfilment of this formality shall the concessionnaire be able to enter on the enjoyment of further favours.

Chapter VIII.—*General Provisions.*

Art. 42. Besides the total number of immigrant families which may be located, there may be admitted 25 per cent. of natives, provided they are moral, laborious, and adapted to agricultural service, who shall have the right to the same favours as have been conceded to the former.

Art. 43. As for all the rest relative to the furnishing of immigrants, the dispositions of the former Decree are to be observed in this.

Hall of Assembly of the Provisional Government of the United States of Brazil, 28th June, 1890, second of the Republic.

(Signed) MANOEL DEODORO DA FONSECA.
FRANCISCO GLICERIO.

No. 28.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, June* 24, 1891.

WITH reference to your despatch of the 26th ultimo and previous correspondence respecting the condition of emigrants in Brazil, I have to inform you that the Emigrants' Information Office are about to issue a revised poster which will be exhibited on the 1st July in every Post Office in the United Kingdom containing a

caution against emigration to Brazil, and a further warning will be sent to a large number of newspapers on the same date.*

I am, &c.
(Signed) SALISBURY.

No. 29.

Mr. Adam to the Marquis of Salisbury.—(*Received July* 6.)

My Lord, *Rio de Janeiro, June* 4, 1891.

WITH reference to my despatch of the 26th ultimo, I have the honour to transmit herewith copy of a despatch which I have received from Her Majesty's Consul at Pará, inclosing a Report on emigration, by the British Vice-Consul at Maranhão.

I have, &c.
(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 29.

Consul Kanthack to Mr. Adam.

Sir, *Pará, May* 22, 1891.

REFERRING to my despatch of the 9th instant, relating to emigration from the United Kingdom to Brazil, I have now the honour to hand you herewith Mr. Vice-Consul Airlie's Report on the same subject.

I have, &c.
(Signed) E. KANTHACK.

Inclosure 2 in No. 29.

Vice-Consul Airlie to Consul Kanthack.

Sir, *Maranham, May* 16, 1891.

IN accordance with your instructions as to information concerning emigration from the United Kingdom and Ireland, I have to report as follows.

It is quite impossible to pronounce definitely as to the suitability, or the reverse, of this district for a successful settlement of British or Irish farm labourers, as no fully-developed experiment has been made.

Eighteen months ago I had occasion to follow closely an experiment made with some twenty families, consisting of upwards of 100 persons, Germans, Italians, and Polish Jews who came here from Philadelphia, in the United States.

Owing to unforeseen difficulties in the making preparations for them, and their unexpectedly rapid arrival, as also the rainy season beginning unusually early, they were not properly housed at the Colony, and some two-thirds of them were brought in and properly lodged near the town.

In a week or two fever attacked some of them, and a man and woman died; the others then claimed to be sent away, which was acceded to.

The one-third which remained at the Colony, however, whose lodgment was also defective, enjoyed perfect health, and in due course were installed in their own houses, with land to cultivate, some of which was planted with rice, farinha, and other vegetables, but they did not set themselves to work, merely frittering their time away, living on the 30 milreis per month allowed each family, and the crop which had been planted for them, until the eight months stipulated for the allowance of monthly payments had expired, and they then began to clamour to be sent back to America. This the Government at last consented to do, there remaining only three families who chose to remain, and up to date have enjoyed good health.

The only point which I consider proved is that there is nothing to be said against the suitability of the climate, although even that has its reserve, as the above did not submit themselves to regular working hours under the broiling sun.

They also did not take kindly to the food usually eaten by the native workers, viz., rice and farinha.

* See Appendix No. 6.—Ed.

30 milreis* per month, also, was too little for a family of five persons.

I am of opinion, however, that it is worth while, under proper supervision, to make an experiment with a few families who were really willing to work, and settle in some specially chosen part of this State. At the same time, I would decidedly object to any large lot of families coming to the Northern States of Brazil without a previous experiment on a small scale, as above indicated.

A Company is here prepared to receive immigrants, and I am in a position so to arrange that a fair trial may be made.

I have, &c.
(Signed) HENRY AIRLIE.

No. 30.

Consul Hearn to the Marquis of Salisbury.—(*Received July* 14.)

My Lord, *Rio Grande do Sul, June* 8, 1891.

WITH reference to my despatch of the 19th May last, I have the honour to inform you that I have received a despatch from Mr. W. B. Chaplin, Acting British Vice-Consul at Santa Catharina, from which it is evident that the situation of immigrants in that State is identical with that which obtains in the State of Rio Grande do Sul, as set forth in my Report which accompanied the despatch referred to.

Mr. Chaplin reports that some 200 British immigrants have recently arrived in the State of Santa Catharina as colonists, and most of them were sent to the Colony of Brusque in the north of the State. A good many walked back to the town of Santa Catharina, and applied to Mr. Chaplin for relief. He tried all in his power to induce the authorities to send the immigrants to the Colony of Tubarão and other places in the south of the State, where there is an English railway. The authorities, however, now refuse to give shelter to those that arrive back from Brusque, and do nothing but send them to Tubarão by steamer, and from there place them on lands. As there is often no steamer for ten days, the immigrants are very much exposed to the weather and privation.

The authorities say that when once the people abandon the Colony they have been sent to they can do nothing more for them. Mr. Chaplin was able to induce the authorities to give shelter to the first lot and send them to Tubarão, but two men who arrived subsequently were refused food and shelter, and more were on their way thither. Mr. Chaplin states his opinion that it is a great pity these people are allowed to go there, as nearly all of them are mechanics, carpenters, &c., and there is no work for them to do; and he is, moreover, afraid that English and Irish immigrants will do little good there and cause much trouble. He considers that, unless the immigrants are purely agriculturists, they will never get on, but that really good agricultural labourers ought to succeed, as the country is rich and fertile.

He believes the German and Italian Colonies are the only ones that can be said to have gone ahead and flourished. They stick to their plot of land, while the British and Russians do not, considering it too much trouble to fell trees and prepare their own land.

I have reported these circumstances to Her Majesty's Chargé d'Affaires at Rio de Janeiro.

I have, &c.
(Signed) WALTER R. HEARN.

APPENDIX.

Cautions to intending Emigrants to Brazil, issued from the Emigrants' Information Office, 31, Broadway, Westminster, S.W.

(1.)

April 20, 1889.—Information supplied to the Emigrants' Information Office points to the great prevalence of epidemic fevers in certain parts of Brazil. For this reason, and also because it is understood that at present there are no sufficient arrangements for the reception and disposal of British emigrants, it is considered desirable to issue this caution to intending emigrants.

* About 3*l*.—Ed.

(2.)

February 17, 1891.—Trustworthy information has been received to the effect that the climate and conditions of life and labour in the northern districts of Brazil are wholly unsuited to British emigrants, whether agriculturists, artizans, or domestic servants.

Intending emigrants are strongly warned against going to any province of Brazil north of Rio de Janeiro.

(3.)

March 3, 1891.—Intending emigrants to the southern provinces of Brazil, to which free passages have been advertised, are warned that trustworthy information has been received, by telegraph, to the effect that the Province of São Paulo is not suitable for British emigrants.

(4.)

March 8, 1891.—A telegram received, through the Foreign Office, from Rio de Janeiro states that yellow fever is increasing in Brazil, and specially asks that intending emigrants may be warned to that effect.

(5.)

April 1891.—As free passages have been offered to emigrants to the southern provinces of Brazil, the public are warned that trustworthy information has been received at the Emigrants' Information Office to the effect that emigrants from this country to São Paulo, one of the provinces in question, have suffered great privation and distress.

In most, if not all parts of Brazil, the climate, especially at this time of the year, is wholly unsuited to British emigrants.

The population, the language, the laws, the habits, and the mode of life and work will all be strange to them, and ordinary artizans or farm labourers from Great Britain or Ireland are, if they go out, likely to involve their families and themselves in hardship and disappointment.

(6.)

July 1, 1891.—Emigrants are cautioned against emigrating at the present time to Brazil, Chile, or the Argentine Republic.

COMMERCIAL. No. 19 (1891).

Reports from Her Majesty's Representatives in Brazil concerning the Condition of British Immigrants.

Presented to the House of Commons by Command of Her Majesty, in pursuance of their Address dated June 12, 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 20 (1891).

FURTHER REPORTS

FROM

HER MAJESTY'S REPRESENTATIVES IN BRAZIL

CONCERNING THE

CONDITION OF BRITISH IMMIGRANTS.

[In continuation of "Commercial No. 19 (1891)."]

Presented to the House of Lords by Command of Her Majesty.
July 1891.

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Further Reports from Her Majesty's Representatives in Brazil concerning the Condition of British Immigrants.

[In continuation of "Commercial No. 19 (1891)."]

No. 1.

The Marquis of Salisbury to Mr. Adam.

(Telegraphic.) *Foreign Office, June* 12, 1891, 1 P.M.

YOU are authorized to expend sum not exceeding 100*l.*, if necessary, for which Mr. Byron Reed, M.P., is responsible, in relief of any necessitous emigrants from Bradford at Santos or elsewhere.

No. 2.

Mr. Shaw Lefevre, M.P., to Foreign Office.—(Received June 27.)

Dear Sir James Fergusson, 18, *Bryanston Square, June* 27, 1891.

IN pursuance of a conversation yesterday on the subject of the sufferings undergone by the unfortunate persons who have been induced by fraudulent representations to emigrate to Brazil, I now send you a letter from the Mayor of Bradford and an extract from one of the local newspapers.

You will see from these that there is every reason to fear that there are numerous emigrants at Santos, Campinas, Paraná, and San Paulo in a state of extreme destitution and misery. The Mayor has already sent money collected at Bradford to Mr. Abbott, Her Majesty's Consul at Rio de Janeiro, for the relief of these poor people, and will send more as subscriptions come in; but it is to be feared that the needs of these people and the expense of bringing them back to this country will be beyond the power of merely local efforts.

I have, therefore, to ask whether there are not funds at the disposal of the Government for the relief of distressed British subjects abroad, and for bringing them back to this country.

I hope also I may have your assurance that the Foreign Office will give instructions to its Agents in Brazil to do everything in their power to assist these poor people.

You will observe that complaint is made in the extract from the Bradford "Daily Telegraph" of the action of Mr. Nicolini, Her Majesty's Vice-Consul at Santos. I would venture to suggest that the attention of this gentleman should be called to this complaint, and that he be asked for an explanation.

As public opinion at Bradford is strongly aroused on behalf of these emigrants, I hope I may claim the immediate attention of the Foreign Office to the subject.

Believe me, &c.

(Signed) G. SHAW LEFEVRE.

Inclosure 1 in No. 2.

The Mayor of Bradford to Mr. Shaw Lefevre, M.P., Mr. Illingworth, M.P., and Mr. Reed, M.P.

My dear Sirs, *Mayor's Parlour, Town Hall, Bradford, June* 25, 1891.

I HAVE to ask your kind assistance with the Government in reference to the very distressing condition of the Bradford emigrants at Brazil who have been deluded by gross misrepresentation to go to that country, and are now enduring great suffering and privation.

Money has been collected and sent to Mr. Abbott, the British Consul at Rio de Janeiro, asking him to give temporary relief in urgent cases, and to report to me whether employment cannot be found for these unfortunate people, or, if not, whether they can be forwarded to some British Settlement, and whether in deserving instances any of the emigrants should be sent home. Yesterday morning a telegram came from Mr. Abbott that those who are at Rio are not suffering, but we are assured there are others in large numbers at Campinas, Paraná, San Paulo, and Santos, who are in abject misery. At the request of a Committee meeting held yesterday at the Town Hall I telegraphed to that effect to Mr. Abbott, and asked him to ascertain from the Consular or other authorities at those places all particulars respecting the emigrants there, and to report to me, adding that more money will be sent if wanted for temporary emergencies. Without suggesting that any of these official gentlemen are indifferent to the distress of the emigrants at the above places, they know that I have no power to enforce my requests, and I am to beg of you to see Lord Salisbury and other Government authorities intrusted with foreign affairs, in order to press their Brazilian Agents to give the business their immediate attention. It is horrible to contemplate that some 400 Bradfordians, men, women, and children, are in deplorable straits at Brazil, and I am to submit that the matter is of such magnitude as to be beyond the reach of mere local efforts for relief, and is one on which Imperial aid may reasonably be expected.

There is one other point of moment. There appears to be a British Consul at Santos, Mr. Nicolini, and from what is stated in the inclosed extract from the Bradford "Daily Telegraph" newspaper respecting this gentleman, you will, I am sure, agree with me that an explanation is due from him. The statement may be altogether erroneous or open to satisfactory explanation, but it is causing intense dismay here.

I am, &c.
(Signed) E. W. HAMMOND.

Inclosure 2 in No. 2.

Extract from the "Bradford Daily Telegraph" of June 25, 1891.

WE have been supplied with the following account of the experiences of one of the returned Bradford emigrants:—

I left England on the 4th March in the "Britannia," and arrived at Rio twenty-two days afterwards. We were then taken by train to Rio Avenue, starting at 10 o'clock in the morning, and reaching there at half-past 7 at night. There are no emigrants at Rio de Janeiro. We went on, arriving at Rio Avenue at the Emigration House, where we found about 3,000 emigrants from all parts of the world. We called in to tea, and were nearly crushed to death fighting to get something to eat, and when we did get it, why, it was not fit for pigs to eat. The meal consisted of black beans and hard biscuit. We slept on the bare boards without any covering, all huddled up together, men, women, and children. Next morning we had a drop of coffee and hard biscuit, which we could not manage to get our teeth into, and we had black beans again for dinner. At 4 o'clock on the Saturday we were sent, without dinner or tea, to San Paulo, where we arrived at 6 o'clock on the Sunday morning. Here we had a little coffee and a small portion of bread for our breakfast. All the Bradford emigrants who were with us went in a body to the Government House, I call it, at San Paulo. Here the men, who were just like slave-drivers, were picking out people for the coffee plantations. They, however, did not care about English hands, but chose Italians and other foreigners. We found a man

who could speak a little English, and we got him to speak for us to the officials at this Government House. We asked them what they intended to do with us. We were nearly pined to death, sleeping on boards, and, as at Rio Avenue, men, women, and children all lying together. We begged of them to either treat us better, or send us back home. They told us, through our interpreter, that we were not English people, but that we were under the Brazilian Government, and they would do as they liked with us. We, therefore, went back to the Emigration Home. A telegram then came that we were to be sent to Paraná. While at San Paulo I saw several men suffering frightfully from the bites of insects, which got through the boots to the feet, making the latter swell out as large as bladders.

A man from Bradford was shot at by one of the Brazilians, because he interfered when one of the officials was insulting a Bradford woman. The shot struck him in the jaw, but did not prove fatal. Well, they then packed us off to Santos. When we got there, we were put into an old circus amongst Italians, Germans, Russians, Turks, French, Spaniards, and Portuguese. There would be about 900 in the building. Here we were kept two days, when about 150 Bradford people were shipped to Paraná, which is about two days' sail up the river. Before we left Santos we went to the British Consul at that place, and wanted to speak to him, but he told us to go away, or he would fetch the police to us. He said he did not tell us to go out there, and could not help us, as we were under the Brazilian Government. Many more would have gone to Paraná, but wretched accounts were given by many we met who had returned from that part of the country. We were then turned out of the so-called home, and there we were, men, women, and children, lying in the streets. I may add that at the home at Santos we found writing on the walls from top to bottom, warning emigrants not to go to the coffee plantations. We found people that had been working two or three months, and at the end of that time, when they went for an advance, were told that they were 100 milreis in debt. There is no work for Bradford people in the parts I went to. It was a pitiable sight to see little English children begging in the streets for food. You must understand that no food is given for any child under 8 years of age. The parents must share their small lot with them. We were constantly told that English people out there were no good; and the overlookers at the homes used to draw their hands across their throats, meaning they would like to finish us off. When at Santos the river stank frightfully, and six English ships were laid up in quarantine. We went and laid our case before the captains of some English boats there, and they and some American captains held a meeting. There were one or two English boats, a Welsh barque, a Cardiff schooner, and one or two boats from St. John's. The captains said they dare not take any of us out of the country, but we were all told to go down to the boats as long as they stayed there, and they would give us food. They said those who sent us out ought to be transported. I and my brother heard of a French boat that was going to Buenos Ayres. By a piece of trickery we got on this boat, and, after landing at Buenos, we stowed away on a Sunderland ship bound for Antwerp. After stowing away for three days and four nights we showed up, and the captain, after hearing our story, treated us well, and we landed at Antwerp. The British Consul at Antwerp sent us on to Hull. I am very weak yet, having been nearly pined to death. I had to beg in the streets myself. I should think many of the emigrants must be dead now, for they were in a shocking state, and really dying of starvation. Two more Bradford men stowed themselves away on a ship bound for New York. All the Bradfordians I came across, and I met a great many, were in a pitiable condition.

No. 3.

The Marquis of Salisbury to Mr. Adam.

(Telegraphic.) *Foreign Office, July* 1, 1891, 5·30 P.M.

REPORT by telegraph approximate number of destitute British immigrants in Brazil, and specially those from Bradford, really unable to find livelihood, and probable cost of repatriation; but do not hold out to them any expectation of this.

No. 4.

Foreign Office to Mr. Shaw Lefevre, M.P.

Dear Mr. Shaw Lefevre, *Foreign Office, July* 1, 1891.

IN reply to your letter of the 27th instant, I beg leave to inform you that the small sums provided in the Diplomatic and Consular Votes for the relief of distressed British subjects abroad are only resorted to in very urgent and exceptional individual cases, and after full inquiry. The fund could hardly be utilized in the case of emigrants who have become stranded abroad, and would, moreover, be wholly inadequate for such a purpose.

For Government relief of the magnitude in question we should have to obtain special Treasury sanction, and the difficulty would arise in estimating the amount required: furthermore, there would at once be claims put forward by those representing the interests of persons from other English towns as well as Bradford, both in Brazil and other countries, if the principle of repatriation at the cost of the taxpayer were once conceded.

However, the first thing to be done is to get some approximate idea of what it would cost to send home those destitute British subjects who are now in Brazil, and we are accordingly telegraphing to our Minister there to ascertain this point, as far as it is possible to do so, with special reference to people from Bradford.

Believe me, &c.

(Signed) JAMES FERGUSSON.

No. 5.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, July* 4, 1891.

WITH reference to my telegram of the 1st instant, I inclose, for your information, copy of a letter from Mr. Shaw Lefevre respecting the distressed condition of emigrants from Bradford, together with copy of the reply which I caused to be returned thereto.*

You will observe that in the inclosures in Mr. Shaw Lefevre's letter a complaint is made against Her Majesty's Consul at Santos, who is erroneously named; and I have to request you to refer it to him for any observations which he may desire to make.

I am, &c.

(Signed) SALISBURY.

No. 6.

Mr. Adam to the Marquis of Salisbury.—(Received July 6.)

My Lord, *Rio de Janeiro, June* 15, 1891.

I HAVE the honour to acknowledge the receipt of your Lordship's telegram of the 12th instant, authorizing this Legation to expend a sum of 100*l.*, the gift of Mr. Byron Reed, M.P., in the relief of any necessitous emigrants from Bradford at Santos or elsewhere, and to transmit herewith copy of the instructions which I have accordingly sent to Her Majesty's Consular officers at Rio de Janeiro, Santos, and Rio Grande do Sul, within whose districts the great majority of British emigrants to Brazil are landed and distributed.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

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* Nos. 2 and 4.

Inclosure in No. 6.

*Mr. Adam to Consul-General Abbott.**

Sir, *Rio de Janeiro, June* 13, 1891

I HAVE received a telegram from Her Majesty's Secretary of State for Foreign Affairs, informing me that Mr. H. Byron Reed, M.P. for Bradford, has presented a sum of 100*l.* for the relief of any necessitous emigrants from that city at Santos or elsewhere in Brazil. The amount in question is to be expended under authority from Her Majesty's Legation, and I have, therefore, to request you to report to me at once any deserving cases which may come to your knowledge within your Consular district.

I am, &c.
(Signed) C. F. FREDERICK ADAM.

No. 7.

Mr. Reed, M.P., to Foreign Office.—(Received July 7.)

(Extract.) *House of Commons, July* 7, 1891.

I INCLOSE a further letter from the Town Clerk of Bradford, to which I would venture to ask your very earnest attention. You will observe that the energy and willingness of some of the British Representatives are called in question, and it would be a great satisfaction to me to be able to assure the Bradford people that our Foreign Office is not allowing its Agents to go to sleep, nor to treat official requests with apathy or indifference.

Inclosure in No. 7.

Mr. McGowen to Mr. Reed, M.P.

Town Clerk's Office, Town Hall, Bradford
My dear Sir, *July* 2, 1891.

THE Mayor directs me to acknowledge the receipt of your letter about t Brazilian emigrants, and to say how much obliged to you he is for the efforts you have made with the Government authorities.

It would seem, however, that the Agents of the Government do not pay much more attention to Lord Salisbury or Sir James Fergusson than to the Mayor. On the 24th of last month a telegram was received from Mr. Abbott, Consulate Chief at Rio de Janeiro, acknowledging the receipt of money which had been sent to him from Bradford on the 19th June, but stating that there was no distress in his city, as people had got employment at mills. On the same day a meeting was held here, at which this statement was read, but it was clearly shown that, although at Rio matters might be tolerably satisfactory, serious distress existed amongst the Bradford emigrants at Campinas, Paraná, San Paulo, and Santos, whither some of the emigrants had been sent from Rio. Accordingly, the Mayor on the same day sent to Mr. Abbott a telegram, telling him that distress existed at those places, asking him to get the authorities there to report immediately, and meantime to assist any urgent cases, adding that more money would be sent if required. On the 25th a statement appeared in a Bradford newspaper, that the Santos Consul had positively refused aid to the Bradford emigrants. The Mayor at once sent a telegram to Mr. Abbott, apprising him of the complaint respecting the Santos Consul, but no reply whatever has been received to the Mayor's telegrams of the 24th and 25th ultimo. Everybody here is fully sensible of the valuable support received in the matter at your hands, and I am therefore to ask, as an additional favour from you, that you will again see Lord Salisbury and Sir James, with the view of having some authoritative order transmitted by telegram to the Consuls at Rio and Santos to make full inquiries at once at all the above places as to the condition of the Bradford emigrants, and to report to the Mayor, in order that the

* Also to Acting Consul Beaver at Santos, and Consul Hearn at Rio Grande do Sul.

public of Bradford may know what the real condition of affairs is, and take such steps as may be found necessary when that information is obtained.

At present the feeling here is partly one of sorrow and partly anger at the idea of our fellow-townsmen, their wives and children, who have been deluded into going to Brazil, being possibly in want of every necessary of life, and receiving harsh treatment at the hands of a Government Agent who should protect them.

The suspense and anxiety incident to the want of information are grievous beyond measure.

Yours faithfully,
(Signed) W. T. McGOWEN.

No. 8.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, July* 8, 1891.

WITH reference to your despatch of the 15th June, I transmit herewith, for your information, a copy of a letter from the Town Clerk at Bradford to Mr. Byron Reed, M.P.,* further respecting relief in Brazil to destitute emigrants from Bradford.

I am, &c.
(Signed) SALISBURY.

No. 9.

Foreign Office to Mr. Reed, M.P.

Dear Mr. Byron Reed, *Foreign Office, July* 8, 1891.

WE have received a despatch from the British Chargé d'Affaires at Rio in reply to our telegram of the 12th ultimo, of which I gave you a copy.†

He has directed the Consular officers at Rio de Janeiro, Santos, and Rio Grande do Sul to report to him at once any deserving cases in which pecuniary assistance may be properly accorded to natives of Bradford, and he will then dispense the fund at his disposal in the exercise of his discretion.

Perhaps the best way of adjusting the account will be for you to send a cheque here for 100*l.* in favour of H. Hervey, Esq., our Chief Clerk. The British Chargé d'Affaires at Rio will be directed to draw a bill on this Office for that amount, and, at the same time, he will be told to keep a separate account of the administration of this sum of money, which will in due course be forwarded to you.

Yours, &c.
(Signed) JAMES FERGUSSON.

No. 10.

Mr. Adam to the Marquis of Salisbury.—(*Received July* 9, 4·20 P.M.)

(Telegraphic.) *Rio de Janeiro, July* 9, 1891.

REFERRING to your telegram of the 1st July, Consul at Santos reports by telegraph:—

"Number of immigrants quite unable to work, five. Estimated number of immigrants, eighty-seven, come from Bradford. Some more at San Paulo. Inquiries being made respecting. British Consul at Rio Grande reports by telegraph: Not any distressed British subjects at present. Passage-money: Porto Alegre to Rio de Janeiro, 3*l.*; Rio to England, 10*l.* Bradford widow and three children in state of destitution at Santa Catharina.

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* Inclosure in No. 7. † No. 1.

No. 11.

Mr. Reed, M.P., to Foreign Office.—(Received July 10.)

Dear Sir James, *House of Commons, July 9, 1891.*

IN response to your letter of yesterday, I now have the pleasure of inclosing draft for 100*l.* in fulfilment of my guarantee concerning the distressed Bradford people in Brazil.

The Mayor informs me that he has received no response to his wire to Mr. Abbott on the 24th June, and he adds that he has assured local information as to distress at Campinas, Paraná, and San Paulo.

May I ask if your Office can stir up Mr. Abbott upon these points?

I remain, &c.

(Signed) H. BYRON REED.

No. 12.

The Marquis of Salisbury to Consul-General Abbott.

(Telegraphic.) *Foreign Office, July 11, 1891, 2·15 P.M.*

MAYOR BRADFORD complains no reply to his telegrams 24th and 25th ultimo.

No. 13.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, July 11, 1891.*

I HAVE received your despatch of the 15th ultimo, inclosing a copy of the instructions addressed by you to Her Majesty's Consular Representatives at Rio de Janeiro, Santos, and Rio Grande do Sul, and I approve your action in the matter.

I have this day instructed you, by telegraph, to keep a separate account of any expenses incurred on account of relief to destitute citizens of Bradford, and which would be chargeable to the 100*l.* which has been paid into this Office by Mr. Byron Reed, and against which you are at liberty to draw bills on the Chief Clerk up to that amount.

A detailed account of the application of this fund should in due course be sent home for transmission to the Mayor of Bradford.

I am, &c.

(Signed) SALISBURY.

No. 14.

Foreign Office to Mr. Reed, M.P.

Sir, *Foreign Office, July 11, 1891.*

I AM directed by the Marquis of Salisbury to acknowledge the receipt of your letter of the 9th instant, inclosing a cheque in favour of Mr. Hervey, the Chief Clerk of this Office, for 100*l.*, of which an account will in due course be rendered.

I am, at the same time, to request that you will acquaint the Mayor of Bradford that Lord Salisbury has reminded Her Majesty's Consul-General at Rio de Janeiro, by telegram, that he has not replied to his Worship's telegrams of the 24th and 25th ultimo.

I am, &c.

(Signed) T. V. LISTER.

No. 15.

Mr. Adam to the Marquis of Salisbury.—(Received July 13.)

(Telegraphic.) *Rio de Janeiro, July 11, 1891.*

FOLLOWING telegram received from Consul at Santos:—

"Sixteen more emigrants have appeared, six Bradford. Hear that more San Paulo; Emigration Commissioners San Paulo deny positively. Cases will be fully inquired into. Nine emigrants from Paraná."

No. 16.

Consul-General Abbott to the Marquis of Salisbury.—(Received July 14.)

(Telegraphic.) *Rio de Janeiro, July 13, 1891.*

REPLIED 9th instant Mayor's telegrams. Matter referred Legation.

No. 17.

Foreign Office to Mr. Shaw Lefevre, M.P.

Dear Mr. Shaw Lefevre, *Foreign Office, July 14, 1891.*

WITH reference to the last portion of my letter to you of the 1st instant respecting the number of destitute Bradford citizens in Brazil, I inclose copies of two telegrams which Lord Salisbury has received from Her Majesty's Chargé d'Affaires at Rio de Janeiro.

Yours, &c.
(Signed) JAMES FERGUSSON.

No. 18.

Foreign Office to Mr. Reed, M.P.

Sir, *Foreign Office, July 15, 1891.*

WITH reference to the letter from this Office of the 11th instant, I am directed by the Marquis of Salisbury to acquaint you that his Lordship has received a telegram from Her Majesty's Consul-General at Rio de Janeiro, stating that he replied on the 9th instant to the telegrams from the Mayor of Bradford respecting emigrants from that city to Brazil.

I am, &c.
(Signed) JAMES FERGUSSON.

No. 19.

Mrs. Crapper to Foreign Office.—(Received July 22.)

[Printed literally.]

Dear Sir, 48, *Shakesphere Street, Bradford, July 18, 1891.*

HAVING two sons that set sail on the 11th March in the ship "Araucania" for Brizil and only received the first letter from them last Saturday, we send you a copy of that letter. I should very much like to have my sons home, and having heard of your great kindness and interest in the Bradford emigrants, I should take it as a very great kindness if you would please try and get my sons home; we have wrote to the British Consul at Santos eight weeks ago but have received no reply

from him. My sons names are Alfred Crapper, aged 28, and John Crapper, aged 17, and you will see, Sir, when you read the copy of the letter, that my sons are in a destitute condition; you will greatly oblige the mother of the young men.

(Signed) Mrs. CRAPPER.

Inclosure in No. 19.

Messrs. A. and J. Crapper to Mrs. Crapper.

[Printed literally.]

Dear Father and Mother and Sister and Brothers, *June* 11, 1891.

WE write and let you know how we are getting on; we are get on very badly; we have been trained from East to West of Brizil; we have had to fight our way through, and the people of Brizil will not pay us for working; the English people are dying in 1 and 2; it is a shame to treat them so; some of them are going off their heads and they take no notice of them; our Alfred and me has been working and they would not pay us for working, and if you ask them for it, they say no comprend, that means, they will not pay us for working. In a place called Santos the soldiers watched us to sleep and stabbed three of our men, all through drink; and the next place we went to was Curitby, and there was a great fight with the Poles and the soldiers, and if it had not been for three Irishmen in the Brizilian army, they have been in Brizil ever since they were 4 year's old, all the English would have been killed, because all the soldiers were drunk, and we left Curitby and went down to a place called Rio-Negro, where the English people had to make a colony, but they will not do it; we at Santos, that is a seaport town, our Alfred and me was going to ship home, we was going to work our passage home, and on the morning all the English had to go to Parana, and our Alfred and me would not go to Parana, we had got a job, but two soldiers brought us on board a ship to go to Curitby; there is a family going home because her husband is dead. Tom Holdsworth is with us, his wife has been nearly dead, the women and children cannot stand knocking about; it is a white man's grave, and the English people that has been in Brizil they are our biggist enemies, they have the law in their hands, they are cruel people, they carry their swords and guns, and if they see a poor people without clothes they will march them off with the swords drawn, and when they get them inside they batter them with their swords and take all their money from them and let them out. It is a treatous country; you must not write back; we are going to a seaport town that is near by 300 miles, it will take us nearly a month to walk it. Do not write to Rio-Negro, but we will send word when we get to seaport town, there is work for us at a seaport. Our Alfred and me had to sell all our clothes to get food with. So no at present, as it leaves us very well at present.

(Signed) ALFRED AND JOHN CRAPPER.

No. 20.

Mr. Adam to the Marquis of Salisbury.—(Received July 23.)

My Lord, *Rio de Janeiro, June* 18, 1891.

WITH reference to my despatch of the 4th instant,* I have the honour to transmit to your Lordship herewith a despatch from Her Majesty's Consul at Rio Grande do Sul, embodying the substance of a Report which he has received from Mr. W. B. Chaplin, Acting British Vice-Consul at Santa Catharina, on the subject of British immigration into that State.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

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* See "Commercial No. 19 (1891)," p. 46.

Inclosure in No. 20.

Consul Hearn to Mr. Adam.

Sir, *Rio Grande do Sul, June* 8, 1891.

I HAVE the honour to inform you that I have received a despatch from Mr. W. B. Chaplin, Acting British Vice-Consul at Santa Catharina, in which he reports that some 200 British immigrants have recently arrived in that province as colonists. Most of them were sent to the Colony of Brusque, in the north of the province, and a good many had walked back to the town of Santa Catharina and applied to Mr. Chaplin for relief.

He had tried all in his power to induce the authorities to send the immigrants to the Colony of Tubarão and other places in the south of the State, as there is an English Railway Company there. He writes that the authorities now refuse to give shelter to those that arrive back from Brusque, and will do nothing but send them on to Tubarão by steamer, and from there place them on land, and, as there is often no steamer for ten days, they are very much exposed to the weather.

The authorities say that once the people abandon the Colony they have been sent to, they can do nothing more for them.

Mr. Chaplin was able to induce the authorities to give shelter to the first lot and send them to Tubarão, but two men that arrived subsequently were refused food and shelter, and more were on their way thither.

Mr. Chaplin states his opinion that it is a great pity these people are allowed to go there, as nearly all of them are mechanics, carpenters, &c., and there is no work for them to do, and he is, moreover, afraid that English and Irish immigrants will do little good there, and cause much trouble. He considers that unless the immigrants are purely agricultural they will never get on, but that really good agricultural labourers ought to succeed, as the country is rich and productive. He believes that the German and Italian Colonies are the only ones that can be said to have gone ahead and flourished.

They stick to their plot of land, while the British do not, considering it too much trouble to fell trees and prepare their own land.

In fact, the situation in Santa Catharina appears to be precisely similar to that of the State of Rio Grande do Sul, as set forth in my Report of the 19th May.*

I have, &c.

(Signed) W. R. HEARN.

No. 21.

Mr. Adam to the Marquis of Salisbury.—(Received July 23.)

y Lord, *Rio de Janeiro, June* 23, 1891.

WITH reference to my despatch of the 15th April last,† reporting the appointment of a Special Commission to examine the subjects of immigration and colonization, I have the honour to transmit to your Lordship herewith a translation of the recommendations of the Commission, as published in the "Jornal do Commercio" of the 13th instant.

The Commission proposes that the Federal Government should hand over to a Bank or Company, created for a term of fifty years, the entire management of the service of immigration and colonization throughout Brazil. The said Bank or Company would assume the responsibility for all the obligations entered into by the Government under existing contracts.

The nature of these obligations is fully described in the inclosed translation of an article from the "Jornal do Commercio" of the 18th instant, and the accompanying Tables, drawn up at the Ministry of Agriculture.

These show that, in addition to ten contracts merely for the introduction of 1,257,000 immigrants during the next twelve years, at a cost to the Government of 7,141,268*l.* 15*s.*, there are still unrevoked some 240 contracts for immigration and colonization, involving the introduction of 1,286,000 families (or 6,430,000 persons); the settlement of 1,395 Colonies ("nucleos Coloniaes"); the free grant of 500,000 hectares (1,235,500 acres), and the sale of 47,586,000 hectares (117,585,006 acres), for a sum of 49,885 contos 373 milreis (5,612,104*l.* 9*s.* 3*d.*).

* See "Commercial No. 19 (1891)," p. 31. † Ibid., p. 24.

These contracts are for periods varying from three to fifty years, but fifteen years may be considered the average.

Even after deducting the price of the lands for sale, the total liability incurred by the Brazilian Government in case the above contracts are all carried out amounts to no less than 787,956 contos 271 milreis (88,645,080*l.* 9*s.* 9*d.*).

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 21.

Extract from the "Rio News" of June 23, 1891.

(From the "Jornal do Commercio" of June 18.)

(Translation.)

Immigration and Colonization.—On the third page of the present number of the "Jornal do Commercio" we insert some important data which the present Minister of Agriculture has caused to be collected in regard to the number and nature of the contracts made by his predecessors, especially by Senhor Francisco Glycerio, for the introduction and settlement of immigrants, and for the settlement of native labourers on private and public lands.

The first Table embraces ten contracts, five made by Senhor Antonio Prado in December 1888, and five by Senhor Glycerio from July to October 1890. These contracts refer only to the introduction of immigrants. To the contractors, among whose names we note those of Messrs. Fiorita and Co., A. Fiorita, Fonseca and Cunha, and others (altogether for 650,000 immigrants), Candido Figueredo, J. N. de Vincenzi and Sons, and others, from three to ten years were given for the total importation of 1,257,000 immigrants.

If the maximum is attained, these contracts alone will bring into the country a quarter of a million of immigrants per annum for the years 1891, 1892, and 1893. The expense contracted for each immigrant, that is the cost of passage-money, is from 6*l.* 10*s.* to 6*l.* 15*s.* for adults, from 3*l.* 5*s.* to 3*l.* 7*s.* 10*d.* for children under 12, and from 1*l.* 12*s.* 6*d.* to 1*l.* 13*s.* 9*d.* for children from 3 to 8 years old.

The whole expense is calculated at 7,141,268*l.*, or the average yearly sum of 714,126*l.* for the ten years.

It would seem that this number of immigrants would be more than enough, in view of the assimilative capacity of our feeble organism, and that Minister Glycerio, who had alone authorized the introduction of 880,000 immigrants, not counting the number contracted for by his predecessor, should have been satisfied, especially in view of the liabilities which would therefrom result for the Treasury. Those contracts, however, were merely the beginning of a regular carnival of grants for establishing Colonies and settling families.

Table No. 2, which we publish to-day, embraces 255 contracts of this kind. Eighteen, we believe, were not signed by Senhor Glycerio, but the rest, 237, were all the work of this baleful Minister.

In a previous number of the "Jornal do Commercio" we published an abstract of these grants, showing only the number of families contracted for and the States in which the proposed Colonies, or "Burgos," were to be established. There were twenty-seven contracts lacking in that list, which the Government now enables us to complete.

From this list it appears that from June to December 1890 the ex-Minister of Agriculture made grants embracing 47,500,000 of hectares—not counting 1,800,000 embraced in grants made by his immediate successors (?)—for about 1,400 Colonies in which were to be settled 1,200,000 families or 6,000,000 inhabitants—all this besides the eighteen contracts of his predecessors, which would increase the number of families to 1,372,000—involving grants of nearly 50,000,000 hectares of land.

The term of these contracts varies from three to fifty years, but fifteen years may be considered the average

The State binds itself to grant the favours established by Senhor Glycerio in Decrees No. 528 of the 28th June and No. 964 of the 7th November, 1890.

The present Government, calculating its maximum responsibility in virtue of these contracts, found that they reach the fabulous sum of 824,500,000 dollars, or after deducting the value of the public lands purchased, 774,000,000 dollars.

We, however, will take into account only the premium of 450 dollars per family

and the kilometric subsidy for the colonial railways. The liability resulting from these two sources alone amounts to 700,000,000 dollars, or 46,000,000 dollars for each year of the average term of fifteen years—not counting the 7,000,000 dollars per annum, for ten years, in virtue of the contracts in the first Table. So that with this service alone we should spend a sum equal to one-fourth of the public revenue before discriminating the part belonging to the States.

The best way of relieving ourselves of this stupendous liability is to leave it on paper, beyond which the greater part will never pass. In fact, some two months ago we saw an authorized defence of Senhor Glycerio founded on the statement that the greater part of the grants will never be executed.

Let the Government continue to cancel all of these contracts it can, and demand the strict fulfilment of the obligations assumed by the contractors.

From the 3rd October to the 8th January, in those three months only Barão de Lucena succeeded in cancelling fifteen of these contracts, or 6 per cent. of the whole number. Let the Government continue to do this, and, above all, let it beware of speculators who make use of these liabilities as an *ad terrorum* argument to induce it to assume liabilities, not prospective like these, but real, not eventual, but immediate.

Inclosure 2 in No. 21.

Extract from the "Jornal do Commercio" of June 13, 1891.

(Translation.)

COLONIZATION AND IMMIGRATION.

Plan formulated and presented to the Government by the Commission appointed to study the questions of Valuation and Peopling of our Soil.

THE Government will contract with a Bank, or Company, having a capital of 100,000 contos (11,250,000*l.*) with its seat in the Federal capital and branches in the States, for the entire execution of all the service of the introduction of immigrants and national colonization.

1. The Government will appoint two Directors for the administration of the Bank, or Company, in the Federal capital, and one for each of the branch establishments in the States.

2. It will also appoint a permanent Commission to watch over the strict execution of the obligations and engagements entered into with the Government by the Bank, or Company.

3. This Commission will take part in the sessions and deliberations, will take cognizance of the books, accounts, cash, &c., and will impose their veto on measures which they consider contrary to the Statutes and provisions of the contract signed with the Government. This veto will have a suspending effect until the Government shall have taken cognizance of the motives which determined it.

4. The Government may appoint Extraordinary Commissions for the inspection and supervision of the services contracted for by the Bank, or Company.

5. The expenses of inspection or supervision will be chargeable to the account of the Bank, or Company.

6. The Bank, or Company, are prohibited from carring on operations foreign to the special purposes of their creation, excepting commercial operations with the colonial centres which they may found on their own account, or on account of third parties.

7. The Bank, or Company, will substitute the Government in taking over the burdens and rights created by the former Colonies, townships, and centres, and by the last contracts for founding the same, proceeding, in concert with the Government, to the rescission and amendment of these contracts, giving effect to the requirements of the Regulations and Laws which authorized them, and dealing amicably with the contractors in order to succeed in regulating and unifying the entire immigration and colonization service.

9. The Bank, or Company, will perform all the work of introducing the immigrants, preparing beforehand for their transport, taking charge of their reception, lodging, food, transport to the interior, distribution, and settlement.

10. They will take over, bear the expense of, and administer the existing refugees

belonging to Government, and will establish others in suitable places in order to avoid the contagion of prevalent epidemics, relieving the Government of all burden and expense, and performing for it the entire work of the contracts in force.

11. They will colonize public and private lands on their own account, and on behalf of third parties, in accordance with the Decrees of the 28th June and the 17th November, 1890, absolutely renouncing all the pecuniary benefits granted by the Decrees cited.

12. They will advance to Companies, or to private individuals, the capital necessary for the foundation of first centres, provided always that they renounce all the benefits created by the Decrees referred to.

13. In the vicinity of railways, rivers, or sea routes, which are in easy communication with consuming centres, or harbours of export, they will establish model Colonies, agricultural, maritime, for orphans, penitentiary, industrial, and for cattle-farming, a third of them having to be made up of native colonists.

14. Each Colony must number 600 families, or 3,000 lots, of from 20 to 25 hectares each, laid out so as to have a proper water supply, easy communication with the centre of the Colony, or with railway stations.

15. They will establish, in sufficient number, central mills and factories in the Colonies for the preparation and improvement of the products of the said Colonies, with a view to the development of their crops, and in agreement with the Government.

16. They will establish, at the seat of each Colony, a field for the acclimatization of plants, a stud, and an experimental station for agriculture (practical school), where meteorological observations, experiments in agricultural chemistry, and studies concerning the application of manures and the processes of perfected cultivation, may be made.

17. They will erect, in the seat of the Colonies and near the central mills and factories, buildings suitable for schools, there being one for each sex, and they will bear the expense of the same.

18. They will maintain a medical service to render help to the population of the Colony.

19. They will establish in their own Colonies, and in those which they found on behalf of third parties, branch banks, which may assist the colonists in contracting loans for short periods and on easy terms.

20. They will establish in the Colonies shops and stores, where the colonists may supply themselves.

21. They will promote every five years agricultural and industrial exhibitions in the seat of the Colony, distributing prizes to the colonists who present the best produce.

22. They will maintain in the countries of Europe which can supply us with immigrants permanent exhibitions of the products of our soil and of our industry.

23. They will organize an annual census of the population of the Colonies and their economical statistics.

24. They will, in agreement with the Government, institute a premium for the immigrants who spontaneously come and settle in the Colonies.

25. They will establish, in the country and abroad, a sufficient number of agencies for the work of propaganda and sale of lots, measured and marked out, and laid down on topographical plans, perfectly organized, indicating the area and price of each lot, and the term and instalments for the payment of the same. These plans will be *visé* by the Government Supervising Commission before they are delivered to the agencies.

26. The Bank, or Company, will not introduce immigrants, except those destined for agricultural settlements, in accordance with the present engagements of the Government, otherwise than in proportion to the colonial lots already measured and prepared for the reception of immigrant families.

27. The immigrants introduced must be moral, healthy, able to do agricultural work, and under 50 years of age, unless they are heads of families, and they must be repatriated at the expense of the Bank, or Company, if they do not satisfy the above conditions.

28. The Bank, or Company, will advance the cost of passage, lodging, food, agricultural implements, seed, and stock to the colonists who come to settle in their Colonies, these expenses having to be calculated in agreement with the Government Commission, and to figure in a Table approved by them.

29. The immigrants will be accompanied by lists certified to by the Brazilian Consul at the port of embarkation, from which it must be shown that they are well aware of the part of Brazil to which they are emigrating. These lists must be

presented to the Supervising Commission of the Government on the arrival of the immigrants, and at the police offices of the States.

30. The Bank, or Company, will found at least one Colony in each State as soon as the lands necessary for its foundation have been conceded at the price laid down in the Law of 1850.

31. They will acquire, amicably, or by disappropriation authorized by the Government for this end, the lands necessary for the foundation of other Colonies, and they will have a preference in the purchase of waste lands already ceded by Government to third parties, if the latter have not fulfilled the clauses stipulated for in the contracts referred to.

32. The Bank, or Company, are authorized to create and execute the service of all transport lines, by sea and land, necessary for the services of immigration and colonization, and to undertake all necessary improvements, such as economic railways, tramways, canals, anchorages, quays, depôts, &c., in accordance with existing legislation, and respecting the rights of third parties.

33. The Bank, or Company, will enjoy all the exemptions which the Government can concede as regards taxes, tithes, duties, stamps, patents, &c., and likewise as regards duties on the importation of agricultural material and implements and manures.

34. After the verification and attestation of the Supervising Commission of the Government, and after valuation of the property and works of the Colonies and services thereto annexed, with the approval of the proper Department of the Ministry of Agriculture, and after the conditions of publicity which were necessary have been complied with, the Bank, or Company, will, upon the capital actually employed in the work of immigration and colonization, emit bonds corresponding to 75 per cent. of the valuation made, which will be called "Bonds of Immigration and Colonization of Brazil," and which will be preference stock of the Bank, or Company, for all purposes.

35. In order to settle this value, the Commission will take into account—

(1.) The capital really employed in the services of immigration and colonization.

(2.) The total which a minute inventory of the remaining property of the Colonies, which has not been assigned to colonists, will show.

(3.) The debt certificates of the colonists which the Bank hold, and which are signed by the colonists on entering into possession of the colonial lots sold by the Bank.

36. The bonds mentioned in the preceding paragraph will be deposited in the National Treasury indorsed by the Bank, which will redeem, or substitute, them in proportion as they fall due.

37. In order to determine the value of the industrial establishments, such as mills for coffee, sugar, &c., the Supervising Commission will take as a basis the minimum net receipt which each establishment can produce annually, capitalizing the income at the rate of 8 per cent.

38. In order to determine the value of real property, the Commission will take as a basis the minimum real value at the time of valuation.

39. The emission of debentures will be made on the following basis :—

(1.) All emissions of debentures must be made in gold.

(2.) The value of each bond must not be less than 200 milreis (22*l.* 10*s.*), nor more than 1,000 milreis (112*l.* 10*s.*).

(3.) The debentures will be signed by the Chairman and two Directors of the Bank, or Company, named by Government, and will be indorsed by the Supervising Commission.

(4.) The debentures will be emitted at an interest of 5 per cent., and paid off at the rate of 1 per cent. by lot and at par, and they will never be emitted in series of less than 3,000,000 milreis (337,500*l.*), nor more than 10,000,000 milreis (1,125,000*l.*).

40. The debentures emitted will always be guaranteed by the entire assets of the Bank, or Company, and of their Colonies.

41. The debentures will have the guarantee of the Government of the United States of Brazil to insure the payment of the interest and sinking fund.

42. The Bank, or Company, will only emit debentures up to an amount at which the expenses of interest and sinking fund are covered by the appropriation devoted by the Ministry of Agriculture to immigration and colonization, never, in any case, being allowed to emit more than 200,000,000 milreis (22,500,000*l.*) without fresh authorization from the Government.

43. The Government will receive, as compensation for the responsibilities assumed, one colonial lot in every three colonial lots thrown in according to the

colonization plan of the Bank, or Company, and, in accordance with clause 30, the reversion after fifty years of all the works constructed.

44. As a guarantee for the execution of the contract, the Bank, or Company, will deposit a sum of 200,000 milreis (22,500*l.*) in the National Treasury at the beginning of operations.

45. Saving a case of *force majeure* accepted by the Government, the Bank, or Company, must be installed within a year from the signing of the contract.

(Signed) DR. JOSÉ AVELINO GURGEL DO AMARAL,
Chairman.
M. P. DE JACERDA WERNECK.
PEDRO L. S. DE SOUZA.
DOMINGO F. DOS SANTOS.

(With reservations, separately),
NICOSIA SALVADOR.

Assembly Room of the Commission, June 12, 1891.

No. 22.

Mr. Adam to the Marquis of Salisbury.—(*Received July* 23.)

My Lord, *Rio de Janeiro, June* 26, 1891.

WITH reference to my despatch of the 15th instant, respecting the gift of 100*l.* by Mr. H. Byron Reed, M.P., for the relief of necessitous emigrants from Bradford, I have the honour to transmit herewith copy of a despatch which I have received from Her Majesty's Consul-General at this port, recommending the case of Mrs. C——— B———, a widow from Bradford, who accompanied her son to this country.

As the case seemed a deserving one, and Mrs. B———'s age made it very unlikely that she could support herself here, I approved Mr. Abbott's suggestion that she should be sent home.

I have now received a further despatch from Mr. Abbott, reporting that he had sent Mrs. B——— home on the 20th instant by the steamer "Maskelyne."

Copy of Mr. Abbott's second despatch is also inclosed herewith, together with the original vouchers for the expenditure incurred on account of Mrs. B———'s travelling expenses, which amount to 11*l.*, and Mr. Abbott's receipt for the same, and I have the honour to request your Lordship to cause the amount in question to be eventually refunded to me.

I have, &c.
(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 22.

Consul-General Abbott to Mr. Adam.

Sir, *Rio de Janeiro, June* 17, 1891.

I HAVE the honour to acknowledge the receipt of your despatch of the 13th instant, stating that you have received a telegram from Her Majesty's Secretary of State for Foreign Affairs, in which his Lordship informs you that Mr. H. A. Byron Reed, M.P. for Bradford, has presented a sum of 100*l.* for the relief of any necessitous emigrants from that city at Santos or elsewhere in Brazil, and that the amount in question is to be expended under authority from Her Majesty's Legation.

In compliance with your request, that I should report at once any deserving cases which may come to my knowledge within my Consulate, I beg to bring under your notice the following case :—

C——— B———, widow, of Lilac Street, Wakefield, Balingback Lane, Bradford, arrived as an emigrant in Rio, per steamer "Potosi," on or about the 13th April last, with her son.

They were sent by the emigrants' agents to Santa Catharina, and thence up country to a place described by her as Majei [?], where the son was unable to obtain sufficient work to support himself and mother, a woman of over sixty. She,

too, failed to get any employment. They walked from Majei [?] to Santa Catharina, where the English Vice-Consul gave them 2 milreis, and the son succeeded in finding work on an English ship. The captain gave the son a sufficient advance of wages to enable him to pay his mother's fare to Rio. She is now here without means. She possesses nothing but the clothes she has on her back, having sold the rest for bread, and it is evident that at her age it would be well nigh impossible for her to find any employment here.

This poor woman is anxious to be sent home as soon as possible. Her passage at the lowest figure would cost 10*l.*

She has made the above relation of her case at this Consulate-General, and the case, as far as I can ascertain, appears deserving of relief.

I shall not fail to report to you any further cases as they come to my knowledge.

I have, &c.
(Signed) W. G. ABBOTT.

Inclosure 2 in No. 22.

Consul-General Abbott to Mr. Adam.

Sir, *Rio de Janeiro, June* 23, 1891.

I HAVE the honour to acknowledge the receipt of your despatch of the 19th instant respecting the case of Mrs. C——— B———, of Bradford, and to state, in reply, that, on the 20th instant, I sent her to Southampton per steamer "Maskelyne," paying for her passage 133$300 reis, as per voucher herewith inclosed.

The equivalent in English money for her passage is 10*l.*, at 1*s.* 6*d.* per milreis.

I further advanced her 1*l.* to pay her travelling expenses from Southampton to Bradford, as will be seen by voucher 2, making a total of 11*l.* incurred on her behalf.

No further cases have up to the present come under my notice.

I have, &c.
(Signed) W. G. ABBOTT.

No. 23.

Mr. Adam to the Marquis of Salisbury.—(*Received July* 23.)

My Lord, *Rio de Janeiro, June* 26, 1891.

WITH reference to my despatch of the 14th ultimo,* respecting British emigration to Brazil, I have the honour to transmit herewith copy of a further article from the "Rio News" of the 23rd instant, and beg to call your Lordship's attention to the opinion expressed in the concluding sentence as to the unfitness of this country for the reception of British agricultural and unskilled labourers.

I have this day received from Her Majesty's Consul-General at this port a despatch, copy of which and of its inclosure I have the honour to inclose, stating tha the Mayor of Bradford has placed at his disposal a further sum of 85*l.* for the relief of British emigrants from that town, and has applied for certain information respecting their condition.

I have instructed Her Majesty's Acting Consul at Santos to endeavour to obtain the information desired as to the distress alleged to exist among British immigrants in the States of São Paulo and Paraná.

With regard to the Mayor of Bradford's second telegram to Mr. Abbott respecting the refusal of Her Majesty's Acting Consul at Santos to assist immigrants, I feel bound, in justice to Mr. Beaver, to refer to his statement quoted in my despatch above mentioned, as well as to the following extract from a despatch which he addressed to me on the 17th instant:—

"There are at present here four poor widows and three children whom I propose sending home per steam-ship 'La Plata.' I have raised a sum of about 67*l.*, which will be in part applied to the passage of these people."

I have, &c.
(Signed) C. F. FREDERICK ADAM.

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* See "Commercial No. 19 (1891)," p. 27, No. 23.

Inclosure 1 in No. 23.

Extract from the "Rio News" of June 23, 1891.

OF the English and Irish immigrants who arrived here in February last, many have already come to grief. They were sent up to São Paulo, where the majority of them still remain, but some have found their way back to this city, a considerable number have gone to Paraná, and for a time a large number were living a life of vagabondage in the streets of Santos. There are a dozen or so still there without means and without employment, and subscriptions are being solicited to send one poor woman back home. Of those who came back to Rio, one case deserves particular mention. Not a month ago two married couples—one English and the other Irish—returned to this city, and appear to have made a great part of the journey on foot. They arrived here in a state of extreme destitution and exhaustion, and found shelter only through the benevolence of a stranger. The two men obtained work, but both soon took yellow fever and died. The Englishwoman also died, more from destitution perhaps than fever, and left a half-starved little girl, 2 or 3 years old, to the charity of strangers. The other woman escaped the fever, but is extremely poor and in a delicate condition, and will eventually be sent back home. This is perhaps no worse than many other cases which have happened, but it shows what the English immigrant may expect in a country so different in every respect from what he has been accustomed to. All these people complain of the deceptions practised to induce them to emigrate, while some of them complain of deliberate swindles which ought to be exposed and punished. One of these appears to be the sale of tickets to interior localities, which are found to be worthless on their arrival here. There are no inducements whatever in Brazil for farm and unskilled labourers, and the more thoroughly that fact is advertised throughout Great Britain the better.

Inclosure 2 in No. 23.

Consul-General Abbott to Mr. Adam.

Sir, *Rio de Janeiro, June 25, 1891.*

I HAVE the honour to transmit to you herewith copy of a telegram which I have this day received from the Mayor of Bradford respecting distress alleged to exist amongst emigrants at Campinas, Paraná, São Paulo, and Santos.

This telegram refers to a separate amount, viz., 85*l.*, which has been placed at my disposal for the relief of these poor people.

Would it be possible for you kindly to obtain such a Report as the Mayor of Bradford requests in the present telegram?

I have, &c.
(Signed) W. G. ABBOTT.

P.S.—Since writing the above I have received a further telegram from the Mayor of Bradford, of which the following is a copy:—

"Newspaper letter says Santos Consul refused aid Bradford emigrants."

As Her Majesty's Consul at Santos is not under my jurisdiction, I have thought it best to refer the present telegram to Her Majesty's Legation.

Inclosure 3 in No. 23.

The Mayor of Bradford to Consul-General Abbott.

(Telegraphic.) *Bradford, June 24, 1891, 8·10 P.M.*

DISTRESS Campinas, Paraná, São Paulo, Santos. Get authorities immediate report, assist urgencies; more money if required.

No. 24.

Foreign Office to Mrs. Crapper.

Madam, *Foreign Office, July* 24, 1891.

I AM directed by the Marquis of Salisbury to acknowledge the receipt of your letter of the 18th instant, and, in reply, I am to express his Lordship's regret that there are no funds at the disposal of this Office which could be utilized for the purpose of paying the expenses to this country of persons who have been induced to emigrate to foreign countries through expectations which, owing to various circumstances, have unfortunately not been realized.

I am, &c.
(Signed) JAMES FERGUSSON.

No. 25.

Foreign Office to Mr. Shaw Lefevre, M.P.

Dear Mr. Shaw Lefevre, *Foreign Office, July* 25, 1891.

IN your letter of the 27th ultimo you called my attention to an allegation which appeared in the "Bradford Telegraph" of the 25th June, that the British Consular Representative at Santos had been discourteous to some poor people who applied to him for advice and assistance.

The extract was sent to Rio on the 4th instant, and we have not, of course, yet had time for an official reply. But, meanwhile, I send you two extracts from despatches which we have received from Her Majesty's Chargé d'Affaires at Rio, from which it certainly would not seem that Mr. Beaver is indifferent to the interests of the emigrants.*

I should mention that Mr. Nicolini never went as Consul to Santos. He was appointed there, but was subsequently transferred to Bahia.

Believe me, &c.
(Signed) JAMES FERGUSSON.

No. 26.

Foreign Office to Mr. Reed, M.P.

Sir, *Foreign Office, July* 27, 1891.

WITH reference to my letter of the 11th instant, I am directed by the Marquis of Salisbury to transmit, for your information, an extract of a despatch from Her Majesty's Consul-General at Rio respecting the case of C——— B———, of Bradford.†

Under the circumstances set forth therein, Mr. Abbott paid 10*l.* for her passage from Rio to Southampton, and a further sum of 1*l.* to enable her to journey from Southampton to Bradford. This sum (11*l.*) will be charged against the 100*l.* paid by you for relief of cases of this description, and of which a detailed account will be made up in due course of time, as there will, no doubt, be other cases of a similar character.

I am, &c.
(Signed) JAMES FERGUSSON.

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* Extract from No. 23, and from "Commercial No. 19 (1891)," p. 27, No. 23.
† Inclosure 1 in No. 22.

No. 27.

Mr. Flynn, M.P., to Foreign Office.—(Received July 29.)

Sir; *House of Commons, July 28, 1891.*

IN reference to your reply to my question of to-day, I beg to give you at foot the names of some emigrants who went to Brazil a short time ago.

I shall esteem it a favour if the Foreign Office will kindly institute some inquiries as to the whereabouts and position of those unfortunate people.

Yours truly,
(Signed) J. C. FLYNN.

Alfred Cahill, Mary Cahill (wife), Hannah and Mary Cahill (daughters), Margaret Coughlan, and Margaret and John Coughlan (her children), Peter Coughlan, *alias* Clarke, Thomas Coughlan, *alias* Santry.

All are from Buttevant, and sailed from Liverpool the 18th February, 1891.

No. 28.

The Mayor of Bradford to Foreign Office.—(Received July 31.)

Sir, *Mayor's Parlour, Town Hall, Bradford, July 30, 1891.*

YOU will perceive by the inclosed Report in the "Bradford Observer" of the 30th July, 1891, that the working classes are dissatisfied with the present position of this business, and contemplate taking action by themselves.

As suggested by you, I have awaited receipt of official Reports from your Consular Agents before calling a town's meeting, and although it is gratifying to find kindness has in some instances been shown to the emigrants, you have not yet been put in possession of the state in which the bulk of the emigrants now are, and I have therefore to ask that you will kindly direct your Chargés d'Affaires or other officers at the undernamed places to state at once whether there are necessitous Bradford people in their districts; if so, how many; and whether men, women, or children. The places in question are Campinas, Paraná, San Paulo, Santos, Porta Legre, San Christiana, and Rio.

I am very anxious that nothing should be left undone to assist the emigrants.

Money will be readily forthcoming in the town if the necessity for it is shown, and as Lord Salisbury can command the services of his agents, I beg that these gentlemen may be induced promptly to supply the particulars required.

I am, &c.
(Signed) E. W. HAMMOND.

Inclosure in No. 28.

Extract from the "Bradford Observer" of July 30, 1891.

BRADFORD EMIGRANTS IN BRAZIL.—A number of working men and women who sympathize with the efforts which are being made to assist Bradford emigrants in Brazil to return to this country met at the Market Tavern, Godwin Street, last night, for the purpose of devising some means of bringing the matter more prominently before the public. Mr. Joseph Firth presided. Mrs. Crapper, of 48, Shakspeare Street, stated that she had written to Sir James Fergusson, asking for the assistance of the Foreign Office in getting back to England two of her sons who had emigrated to Brazil, and she had received the following reply :—

"Madam, "*Foreign Office, July 24, 1891.*

"I am directed by the Marquis of Salisbury to acknowledge the receipt of your letter of the 18th instant, and, in reply, I am to express his Lordship's regret that there are no funds at the disposal of this Office which can be utilized for the purpose

of paying the expenses to this country of persons who have been induced to emigrate to foreign countries through expectations which, owing to various circumstances, have unfortunately not been realized.

"I am, &c,
(Signed) "JAMES FERGUSSON."

A long discussion then took place respecting various means of enlisting public sympathy and support in a more pronounced form than at present, and it was ultimately decided to convene a public meeting at which the question will be thoroughly ventilated. A large Committee was formed to carry out the necessary arrangements for the meeting, which will probably be held about a fortnight hence.

No. 29.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, July* 31, 1891.

I TRANSMIT herewith a copy of a letter from Mr. J. C. Flynn, M.P., respecting certain Irish emigrants in Brazil,* and I have to request you to endeavour, as far as lies in your power, to ascertain the whereabouts and circumstances of the persons mentioned.

I am, &c.
(Signed) SALISBURY.

No. 30.

Foreign Office to Mr. Flynn, M.P.

Sir, *Foreign Office, July* 31, 1891.

I AM directed by the Marquis of Salisbury to acknowledge the receipt of your letter of the 28th instant, and to acquaint you, in reply, that Her Majesty's Chargé d'Affaires at Rio de Janeiro has been requested to endeavour to ascertain the whereabouts and circumstances of the persons to whom you refer therein.

I am, &c.
(Signed) JAMES FERGUSSON.

No. 31.

Mr. Adam to the Marquis of Salisbury.—(Received August 3.)

My Lord, *Rio de Janeiro, July* 3, 1891.

WITH reference to your Lordship's telegram of the 12th ultimo, I have the honour to transmit herewith copy of a despatch, and its inclosure, which I have received from the Acting British Consul at Santos, recommending the case of A——— M———, of Bradford, and his family, as one deserving of relief, and stating that they are not able to support themselves.

Yellow fever is still prevalent in Santos, and I have therefore thought it advisable to authorize Mr. Beaver to send these persons back to England by the earliest opportunity, and to transmit the vouchers of the expenditure incurred for the purpose to this Legation.

I have, &c.
(Signed) C. F. FREDERICK ADAM.

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* No. 27.

Inclosure 1 in No. 31.

Acting Consul Beaver to Mr. Adam.

Sir, *Santos, June* 27, 1891.

I HAVE to-day had an application from A——— M———, of Bradford, England, who has been thrown out of work here, and is in very poor circumstances. He and his son have all along worked and kept themselves and family, but cannot do so any longer; they are, in my opinion, worthy of relief, and they came to beg me, if I could, to have them sent back to England.

I therefore, in compliance with the instructions received in your despatch, beg to forward to you the inclosed list, all of whom I believe to be worthy objects of relief.

I have, &c.
(Signed) D. A. BEAVER.

Inclosure 2 in No. 31.

List of Emigrants from Bradford now in Santos.

A——— M———, aged 53, cane-worker.
H——— M———, aged 27, son of above.
N——— M———, aged 21, daughter of above.
J——— W———, aged 10
W——— W———, aged 19
T——— W———, aged 6
} brothers-in-law of H——— M——— above mentioned.

(Signed) D. A. BEAVER,
Her Britannic Majesty's Acting Consul.

No. 32.

Mr. Adam to the Marquis of Salisbury.—(Received August 3.)

My Lord, *Rio de Janeiro, July* 4, 1891.

WITH reference to my despatch of the 26th ultimo, respecting the relief of distressed immigrants from Bradford, I have the honour to transmit herewith copy of a further despatch which I have received from Acting Consul Beaver on the subject.

I have, &c.
(Signed) C. F. FREDERICK ADAM.

Inclosure in No. 32.

Acting Consul Beaver to Mr. Adam.

Sir, *Santos, June* 29, 1891.

I HAVE the honour to acknowledge receipt of your despatch and the copies therein referred to; in reply, I will at once take steps to find out what I can about the distressed immigrants.

I had a conversation with Mr. Speers, Superintendent of the South Pacific Railway Company here, who informed me that there were to his knowledge two men that he knew of in São Paulo, from Bradford, who wished to get their families out, and were working at any labour they could obtain to this end. He has promised to let me know their names, &c., at once.

As regards the allegation contained in the P.S. of despatch from the British Consul-General at Rio de Janeiro, I can only report having done what lay in my power, by private subscription and personal sacrifice, to help these poor people, whether from Bradford or not, these being the only funds I am at liberty to dispose of without special authority from the Government of Her Majesty.

If I am at error on this point, I shall esteem it a favour that I may be enlightened as to my powers and duties in the case.

Hoping shortly to be able to give you more precise information, I have, &c.

(Signed) D. BEAVER.

P.S.—I find that the statement regarding the two men from Bradford referred to above is not exactly correct. They did intend getting their families out, but, failing to find regular work, are now saving all they can make to get home again.

D. B.

No. 33.

Mr. Adam to the Marquis of Salisbury.—(*Received August* 3.)

My Lord, *Rio de Janeiro, July* 9, 1891.

ON receipt of your Lordship's telegram of the 1st instant, directing me to report by telegraph respecting the approximate number of destitute emigrants in Brazil, especially those from Bradford, and the probable cost of their repatriation, I at once transmitted it to Her Majesty's Consul-General at Rio de Janeiro, and addressed to Mr. Consul Hearn at Rio Grande do Sul, and Acting Consul Beaver at Santos, the telegram, copy of which I have the honour to inclose herewith.

On the 3rd instant I received from Mr. Beaver the inclosed reply, the numbers in which evidently refer only to British emigrants in the town of Santos itself.

Mr. Hearn seems at first to have misapprehended the object of my inquiry, and sent me a statement (Inclosure 3) of all the destitute British immigrants who had applied for relief to the Vice-Consulate at Porto Alegre since the beginning of the year, but he subsequently explained that there are at present no destitute British immigrants at that port or at Rio Grande do Sul (see Inclosures 4 and 5).

With regard to Santa Catharina, Mr. Hearn in a later telegram (Inclosure 6) reports the existence there of one widow from Bradford with four children in a state of destitution.

I have this day telegraphed to your Lordship the substance of the information contained in the above Reports from Her Majesty's Consuls.

Of the cost of repatriation from Santos, I have as yet received no statement.

From Rio de Janeiro the price of a steerage passage to Southampton or Liverpool is 10*l.* for an adult, and from Porto Alegre or Rio Grande do Sul to Rio 30 milreis, which, if charged in gold at 2*s.* 3*d.*, would amount to 3*l.* 7*s.* 6*d.*, but if in paper, at present rates of exchange, would not be more than 2*l.* 5*s.*

In view of the great difficulty of obtaining trustworthy information respecting the condition of immigrants in this country, I purpose visiting the State of São Paulo, to which the main stream of immigration is directed, as soon as I can get away next week, after dispatching this mail to Europe.

M. de Heidenstam, the Swedish Secretary of Legation, will be going upon the same errand, under instructions from his Government, and I therefore propose to accompany him, and trust that your Lordship will not disapprove of my action.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 33.

*Mr. Adam to Acting Consul Beaver.**

(Telegraphic.) *Petropolis, July* 2, 1891.

INFORMATION required by telegraph as to approximate number of immigrants arrived from Great Britain in Consular district in state of destitution quite unable to find work, especially if coming from Bradford.

Further, report estimate of expense of sending home, but hold out to them no hope of the kind.

---

* Also to Consul Hearn.

Inclosure 2 in No. 33.

Acting Consul Beaver to Mr. Adam.

(Telegraphic.) *Santos, July* 3, 1891.

NUMBER of immigrants quite unable to work, five. Estimated number of emigrants, eight; seven come from Bradford. Some more São Paulo. Inquiries being made.

Inclosure 3 in No. 33.

Consul Hearn to Mr. Adam.

(Telegraphic.) *Rio Grande do Sul, July* 5, 1891, 1·10 P.M.

NUMBER of immigrants destitute Porto Alegre, approximately, twenty-five, children not included; five accounts of Bradford [?]. Cost, sending Porto Alegre to Rio de Janeiro, 30 milreis each. None left here or Santa Catharina.

Inclosure 4 in No. 33.

Consul Hearn to Mr. Adam.

(Telegraphic.) *Rio Grande do Sul, July* 6, 1891, 8·20 P.M.

PORTO ALEGRE Returns referred to in my telegram of yesterday morning nclude all those who have applied for relief this year.

Inclosure 5 in No. 33.

Consul Hearn to Mr. Adam.

(Telegraphic.) *Rio Grande do Sul, July* 6, 1891, 1·5 P.M.

NO distressed British subjects Porto Alegre at present.

Inclosure 6 in No. 33.

Consul Hearn to Mr. Adam.

(Telegraphic.) *Rio Grande do Sul, July* 7, 1891.

BRADFORD widow, four children, in state of destitution Santa Catharina. Await report.

No. 34.

Mr. Adam to the Marquis of Salisbury.—(*Received August* 3.)

My Lord, *Rio de Janeiro, July* 10, 1891.

WITH reference to my despatch of the 26th ultimo, and to your Lordship's telegram of the 1st instant, respecting British emigration to Brazil, I have the honour to transmit copy of a despatch and of its inclosures which I have this day received from Her Majesty's Consul-General at this port.

Your Lordship will observe that Mr. Abbott reports that he has been unable to ascertain the existence of any distressed immigrants from Bradford in the Federal district, or the State of Rio de Janeiro.

Under these circumstances, I venture to suggest that the balance of the sum of 85*l.*, placed at the disposal of Her Majesty's Consul-General by the Mayor of Bradford, should be transferred to the control of Her Majesty's Legation, as I fear that the 100*l.* presented by Mr. Byron Reed, M.P., for the relief of emigrants from Bradford, of which I was advised by your Lordship's telegram of the 12th ultimo,

will not suffice for the relief of all the cases reported to me from the Consular districts south of Rio de Janeiro, if they should prove deserving of assistance.

Mr. Abbott informed me to-day that he had advertised in the press, inviting immigrants from Bradford to call at Her Majesty's Consulate-General. I therefore pointed out to him that I thought such a course unnecessary and inexpedient, as, if too much publicity be given to the generous action of the people of Bradford, British subjects who wish to return home may easily be led to represent themselves as natives of Bradford, and the objects of the charity be thus defeated.

I have, &c.

(Signed) C. F. FREDERICK ADAM.

Inclosure 1 in No. 34.

Consul-General Abbott to Mr. Adam.

Rio de Janeiro, July 10, 1891.

Sir,

I HAVE the honour to acknowledge the receipt of your despatch of the 2nd instant, transmitting copy of an instruction which you have received from the Marquis of Salisbury respecting destitute immigrants in Brazil, and especially those from Bradford, and requesting me to furnish you with the information required by his Lordship in regard to my Consular district with the least possible delay.

On the receipt of your despatch I lost no time in making the necessary inquiries, but, up to the present, I have been unable to ascertain that there are any distressed British immigrants from Bradford, or elsewhere, in the State and town of Rio de Janeiro.

In connection with the present subject, I beg to inclose herewith copy of a letter received by me from the Manager of the London and Brazilian Bank, Limited, and of my reply thereto, together with the copy of a letter addressed by me to the Mayor of Bradford.

On the 8th instant a person named J——— C——— came to this Consulate. He represented himself as being a Bradford man, and requested me to send him and his wife home, but, as they are both employed in a cotton factory at Carioca, in the suburbs of Rio, the husband earning 2$400 reis (5*s.* 4*d.*) and the wife 2 milreis (4*s.* 6*d.*) per diem, I have my doubts as to whether they come under the category of destitute immigrants.

I have therefore desired him to make a written statement of his case to me, when I shall give it due consideration, as I am of opinion that great discrimination ought to be exercised in applying funds generously placed at my disposal for charitable purposes.

I beg also to inclose copy of a further telegram which I received to-day from the Mayor of Bradford, and of my reply thereto.

I shall have the honour to address you again on the present subject as soon as I have completed the investigations I have set on foot.

I have, &c.

(Signed) W. G. ABBOTT.

Inclosure 2 in No. 34.

The Mayor of Bradford to Consul-General Abbott.

Bradford, July 8, 1891.

(Telegraphic.)

ANXIOUSLY waiting cable reply telegram 24th June.

Inclosure 3 in No. 34.

Cansul-General Abbott to the Mayor of Bradford.

Rio de Janeiro, June 3, 1891.

Dear Sir,

THE Manager of the London and Brazilian Bank, Limited, in this city, informed me in their letter, copy inclosed, that you had generously placed in their hands the

sum of 85*l.* to be used at my discretion for the relief of the urgent wants of necessitous Bradford emigrants in this country. I further beg to inclose copy of my reply thereto.

I subsequently received from you the two following telegrams :—

No. 1. "Distress Campinas, Paraná, São Paulo, Santos.
"Get authorities immediate report. Assist urgencies; more money if required.—MAYOR."

No. 2. "Newspaper letter says Santos Consul refused aid Bradford immigrants.—MAYOR."

As Her Majesty's Consul at Santos is not under my jurisdiction, the only course open to me was to transmit copies of these two telegrams to Her Majesty's Chargé d'Affaires in this city.

I have placed an advertisement in the "Jornal do Commercio," inviting distressed Bradford emigrants to apply to this Consulate-General.

I remain, &c.
(Signed) W. G. ABBOTT.

Inclosure 4 in No. 34.

Consul-General Abbott to the Mayor of Bradford.

(Telegraphic.) *Rio de Janeiro, July* 9, 1891.

PLACES named not under my jurisdiction; have referred matter to Her Majesty's Legation.

Inclosure 5 in No. 34.

London and Brazilian Bank to Consul-General Abbott.

Dear Sir, *Rio de Janeiro, June* 22, 1891.

WE beg to inform you that we have received advice from our London office by telegram as follows :—

"British Consul, advise and pay him account. Bradford immigrants urgent wants at his discretion 85*l.*, sent public meeting; send particulars by telegram on or before 24th June morning Mayor Bradford, what is the number of, what is the condition of; can these acquire employment Brazil?"

The above amount is at your disposal here, and we shall be very happy to have, not later than to-morrow (23rd), the information required for transmission to the Mayor of Bradford.

Yours, &c.
(Signed) G. E. BENN, *Manager.*
J. HARDING, *Accountant.*

Inclosure 6 in No. 34.

Consul-General Abbott to London and Brazilian Bank.

Dear Sir, *Rio de Janeiro, June* 23, 1891.

I HAVE the honour to acknowledge the receipt of your letter, dated the 22nd instant, communicating to me the contents of a telegram which you have received, by which I see that you hold 85*l.* at my disposal, to be used at my discretion for the relief of necessitous Bradford immigrants.

I beg to state, in reply, that several persons describing themselves as Bradford immigrants have from time to time applied at this Consulate-General for relief, and that in many instances work was obtained for them in the spinning factories at São Christovão and Larangeiras, in the suburbs of Rio.

These people came to this city from the southern States, where they were unable to obtain work, and I understand they are now doing well. The only case of a Bradford immigrant which has recently come to my knowledge was that of Mrs. C——— B———. Her case has been relieved, and she has been sent home, under the authority of Her Majesty's Legation, the expenses for the same having been defrayed out of a sum of money kindly sent for the relief of necessitous Bradford immigrants by Mr. H. Byron Reed, M.P. for Bradford.

I would request you to be good enough to retain, for the present, in the London and Brazilian Bank, the 85*l.* in question, holding the same at my disposal, and should any further cases of Bradford immigrants asking for relief come under my notice, I will draw upon you for the amount required.

I have, &c.
(Signed) W. G. ABBOTT.

No. 35.

Mr. Adam to the Marquis of Salisbury.—(Received August 4.)

(Telegraphic.) *Rio de Janeiro, August* 3, 1891.

CONSUL at Santos reports eighty alleged Bradford emigrants in state of destitution; estimates expense sending home 400*l.*

There are, in addition, twenty-nine emigrants from different parts.

No. 36.

The Marquis of Salisbury to Mr. Adam.

(Telegraphic.) *Foreign Office, August* 4, 1891, 11·45 A.M.

YOUR telegrams 9th and 11th July. Action and proposed journey approved. Endeavour ascertain number of distressed immigrants in Brazil, distinguishing those from Bradford, and giving number of men, women, and children. Mayor mentions specially Campinas and San Christiana, besides places named in your despatches.

No. 37.

The Marquis of Salisbury to Mr. Adam.

Sir, *Foreign Office, August* 5, 1891.

I HAVE received your despatches of the 3rd, 4th, 9th, and 10th ultimo, reporting the steps which you have taken relative to Bradford immigrants in Brazil, and I have to acquaint you that I approve your action in the matter.

I also approve your proposed visit to the State of San Paulo, and I authorize you to transfer to the control of Her Majesty's Legation the balance remaining of the 100*l.* placed at the disposal of Her Majesty's Consul-General by the Mayor of Bradford.

I am, &c.
(Signed) SALISBURY.

No. 38.

Foreign Office to the Mayor of Bradford.

Sir, *Foreign Office, August* 5, 1891.

I AM directed by the Marquis of Salisbury to acknowledge the recept of your letter of the 30th ultimo, and to inform you that, in consequence of communications

which passed between Mr. Byron Reed, M.P., and Mr. Shaw Lefevre, M.P., and myself, Mr. Adam, Her Majesty's Representative in Brazil, was instructed, by telegram, on the 1st ultimo, to ascertain as far as possible, and report by telegram, the number of distressed British immigrants in Brazil, distinguishing those from Bradford.

On the 9th ultimo Mr. Adam telegraphed that Her Majesty's Consul at Santos reported that the number of immigrants at that place quite unable to find work was five; the estimated number of all immigrants being eight, of whom seven were from Bradford; and that a few more were at San Paulo, respecting whom inquiries were being made.

Her Majesty's Consul at Rio Grande had reported that there were no distressed British subjects at that place; and that the passages to England viâ Rio had been provided for a widow and three children from Bradford, who were found in a state of destitution at Santa Catharina, out of the sum of 100*l.* furnished for the purpose by Mr. Byron Reed, M.P.

On the 11th ultimo Mr. Adam telegraphed that the Consul at Santos had reported that sixteen more immigrants had appeared at that place, of whom six were from Bradford. It was also reported that there were some immigrants at San Paulo, but the Emigration Commissioner at that place positively denied the truth of the report. These cases, however, would be fully inquired into.

These telegrams were commuicated to Mr. Shaw Lefevre.

In a despatch dated the 17th June Mr. Adam reported that Mrs. C——— B———, widow, of Lilac Street, Wakefield, Balingback Lane, Bradford, with her son, who had arrived in Rio about the 13th April, had gone up the country, and having failed to obtain employment had reached Santa Catharina, where the Vice-Consul had given her assistance to enable her to reach Rio; from Rio she was sent home, the expense being provided out of the sum advanced by Mr. B. Reed.

This information was communicated to Mr. B. Reed.

Despatches have also been received from Mr. Adam, dated the 3rd, 7th, and 9th ultimo, in which he confirms his telegraphic Reports; and states that Mr. Beaver, the Acting Consul at Santos, had recommended the case of A——— M———, of Bradford, and his family, who were unable to support themselves, and he had therefore authorized Mr. Beaver to send them home to England. The Consul at the same time reported that the following emigrants from Bradford were then in Santos, viz., A——— M———, aged 53, cane worker; H——— M———, aged 27, son of above; N——— M———, aged 21, daughter of above; J——— W———, aged 10; W——— W———, aged 19; and T——— W———, aged 6, brothers-in-law of H——— M———.

The Superintendent of the Railway Company at Santos had informed Mr. Beaver that there were two men from Bradford at San Paulo who were saving up what money they could to enable them to return home.

Mr. Adam reports that the price of a steerage passage to Southampton or Liverpool from Rio is 10*l.* for an adult, and from Porto Alegre or Rio Grande do Sul to Rio from 2*l.* 5*s.* to 3*l.* 7*s.* 6*d.*, according as it is charged in paper or gold. He adds that, in view of the difficulty of obtaining trustworthy information respecting the condition of immigrants in Brazil, he purposed to visit the State of San Paulo, to which the main stream of emigration is directed, and Lord Salisbury has approved of his proposed journey.

Mr. Adam further reports that Her Majesty's Consul-General at Rio de Janeiro had been unable to ascertain the existence of any distressed immigrants from Bradford in the State or Federal district of Rio de Janeiro.

His Lordship has also sent further instructions to Mr. Adam, by telegraph, directing him to endeavour to ascertain the number of distressed immigrants from Bradford at the other places named in your letter, as well as at other places in Brazil, distinguishing the number of men, women, and children. But there are no Consular officers at Campinas, Paraná, or San Christiana, and Her Majesty's Government have, therefore, no means of making direct inquiries at those places.

I am, &c.

(Signed) JAMES FERGUSSON.

No. 39.

Consul Hearn to the Marquis of Salisbury.—(*Received August* 6.)

My Lord, *Rio Grande do Sul, July* 6, 1891.

WITH reference to my despatch of the 19th May, I have the honour to report an instance of the utter want of system on the part of the authorities in the treatment of immigrants to Brazil.

Last week C——— W——— O———, aged 19, a domestic servant; F——— C———, aged 26, a cigarette maker; and J——— G———, aged 25, a blacksmith, presented themselves at this Consulate and produced their passports, proving them to be British subjects, natives of Gibraltar. They appeared well-behaved, respectable young men, and requested nothing of me but that I would induce the authorities to send them back to Rio de Janeiro, as they could obtain no work here.

They informed me that they had been induced by a Mr. N———, a British subject, and clerk in the firm of Messrs. ———, agents for Brazilian Immigration at Gibraltar, to immigrate to Rio de Janeiro, where they were assured there was a good demand for men of their trade. On arrival at Rio de Janeiro they were not allowed to remain there, but were taken by railway, with a large number of other immigrants, chiefly labourers, about 200 miles into the mountains, in the State of Minas Geraes.

They could not tell me the name of the place, but said it was a "desolate spot." They were then kept nine days in an immigration shed. They received food, but no work. At the end of that time they were asked where they wished to be sent, and they said to Rio de Janeiro. They were told that could not be done, but that they would be sent to Porto Alegre, and accordingly they were taken back to Rio de Janeiro by train, and put on board the steamer "Aymoré." While on the voyage here they heard there was little chance of obtaining employment at Porto Alegre, so they came ashore here, and after trying to get work for two days came to ask my help.

I requested the Immigration Officer here to send them back to Rio, but he told me he had no power to do so, but would send them to Porto Alegre, whence, if they found no work there, they would be sent back to Rio de Janeiro.

These men spoke Spanish well, and therefore had little difficulty in making their wants and wishes known, and yet, instead of being allowed to settle down in the capital, whither it was stipulated in Gibraltar they should be sent, they are being shunted about to all parts of the Republic, where there is but little chance of their obtaining employment.

I have instructed the British Vice-Consul at Porto Alegre, in the event of their failing to obtain work there, to call upon the authorities to send them back to Rio de Janeiro.

I have, &c.

(Signed) WALTER R. HEARN.

COMMERCIAL. No. 20 (1891).

FURTHER REPORTS from Her Majesty's Representatives in Brazil concerning the Condition of British Immigrants.

[In continuation of "Commercial No. 19 (1891)."]

Presented to the House of Lords by Command of Her Majesty, July, 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 6 (1891).

RETURNS

OF THE

PRICE OF BREAD

IN

ITALY AND AUSTRIA.

Presented to the House of Lords by Command of Her Majesty, in pursuance of their Address dated February 19, 1891.

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RETURN to an Address of the House of Lords, dated February 19, 1891, *for*—

"Copies of Reports recently received from Her Majesty's Consular Officers in Austria and Italy, relating to the Price of Bread in those Countries."

ITALY.

No. 1.

Circular addressed to Her Majesty's Consular Officers at Rome, Genoa, Florence, Naples, and Leghorn.

Sir, *Foreign Office, November* 29, 1890.

I AM directed by the Marquis of Salisbury to instruct you to furnish a Return of the price of bread at during the year preceding the increase of import duty on wheat in Italy, and during the present year.

You should also obtain, as far as possible, and furnish similar Returns for the principal places within your Consular district.

I am, &c.
(Signed) T. H. SANDERSON.

No. 2.

Consul Franz to the Marquis of Salisbury.—(*Received December* 15.)

My Lord, *Rome, December* 11, 1890.

IN accordance with Sir T. H. Sanderson's Circular of the 29th ultimo, I have the honour to transmit herewith to your Lordship a Return of the price of bread at Rome in 1887, 1888, 1890, which are the years alluded to in the said Circular.

I have, &c.
(Signed) ALEX. ROESLER FRANZ.

Inclosure in No. 2.

Return of the Price of Bread in Rome in 1887, 1888, *and* 1889.

THE import duty on wheat in Italy, which was formerly 1 lira 40 c. (1*s.* 1·44*d.*) per quintal, was raised to 3 lire (2*s.* 4·80*d.*) per quintal by the General Tariff, which went into operation on the 1st January, 1888, and was subsequently raised to 5 lire (4*s.*) per quintal on the 10th February, 1888.

A quintal is equal to 1 cwt. 3 qrs. 24 lbs. 11 oz.

The following was the price of bread, of ordinary consumption, in Rome during 1887, as given in the weekly Returns published by the Italian Ministry of Agriculture and Commerce :—

1st Quality.	2nd Quality.	English Equivalents.	
		1st Quality.	2nd Quality.
Per kilog. 40 c.	Per kilog. 35 c.	Per 2 lbs. 3 ozs. 3·84*d.*	Per 2 lbs. 3 oz. 3·36*d.*

excepting weeks 17 and 18, in which the price of first quality bread rose to 45 c. per kilog. (4·32*d.* per 2 lbs. 3 oz.)

During the first six weeks of 1888 the price of bread remained as in the previous year, it then rose and prices are returned as follows :—

	1st Quality.	2nd Quality.	English Equivalents.	
			1st Quality.	2nd Quality.
	Per kilog.	Per kilog.	Per 2 lbs. 3 oz.	Per 2 lbs. 3 oz.
From the 7th to the 36th week..	43 c.	38 c.	4·128*d.*	3·648*d.*
„ 38th „ 39th „ ..	48 c.	43 c.	4·608*d.*	4·128*d.*
„ 40th week upwards ..	45 c.	38 c.	4·32*d.*	3·648*d.*

and during the current year 1890 the price kept constantly 45 c. per kilog., 1st quality (4·32*d.* per 2 lbs. 3 oz.); 35 c. per kilog., 2nd quality (3·36*d.* per 2 lbs. 3 oz.); excepting during the weeks 40 and 42, when the price of the 2nd quality of bread rose to 40 c. (3·84*d.*).

The octroi duty on flour, which is one of the factors determining the price of bread, did not undergo any change in Rome during the said years, viz., 5 lire 50 c. (4*s.* 4·80*d.*) per every quintal of flour (1 cwt. 3 qrs. 24 lbs. 11 oz.).

The rate of exchange is calculated at par (25 lire per 1*l.*).

(Signed) ALEX. ROESLER FRANZ,
Her Britannic Majesty's Consul.

Rome, December 11, 1890.

No. 3.

Consul Brown to the Marquis of Salisbury.—(Received December 15.)

My Lord, *Genoa, December* 12, 1890.

I HAVE the honour to acknowledge the receipt of Sir T. H. Sanderson's Circular of the 29th ultimo, directing me to report on the price of bread at Genoa and other principal places in my district during the year preceding the increase of import duty on wheat in Italy, and during the present year.

I presume that the increase of duty alluded to is the last increase, which came into force on the 1st January, 1888, when the duty was raised from 3 lire to 5 lire per quintal of 100 kilog., but I have extended my inquiries to the period during which the duty was at 3 lire per quintal, and even beyond that to the period when it was only 1 lira 40 c. per quintal, and I find that the price of bread has not risen at all, either here or in Savona or Spezia.

The price of bread, in the form of the common loaf, has been and is at Genoa from 43 to 45 centimes per kilog.; at Savona, from 43 to 45 centimes per kilog.; at Spezia, from 38 to 40 centimes per kilog. The same quality of flour made into fancy bread being from 1 to 4 centimes per kilog. higher.

As to this variation in price of the common loaf, it must be borne in mind that bakers are not under such strict regulations here as in England; there is no "quartern loaf" here, or any regulation size of bread, which is sold not by the loaf but by weight. The bakers also are not, as in England, liable to prosecution for selling as "best quality" bread which is made of inferior flour, or contains other substances—provided these are not injurious to health—and there is less uniformity in price than in England; each shop charging just as much as they find their customers will pay, and using the cheapest flour they can get their customers to accept, and very generally adulterating the flour—alum and talc being the substances most used.

As to the effect of the recent rise in duty from 2 lire to 5 lire per quintal on prices of wheat, I may remark that this is only 2 centimes per kilog., and that Genoa being, on the one hand, the port of discharge of the great imports of the Black Sea and other foreign wheat, and on the other hand the natural outlet of the great grain producing plains of Lombardy, prices depend mainly upon questions of production in the interior and rate of freight from abroad, and so small an increase in duty is, therefore, little felt.

This, indeed, is amply proved by the fact above stated, that bread is no dearer now with a duty of 5 lire per quintal than it was years ago with a duty of only 1 lira 40 c., steamers and lower freights, and competition, having counterbalanced the increased duty.

I have, &c.
(Signed) M. YEATS BROWN.

No. 4.

Consul-General Colnaghi to the Marquis of Salisbury.—(*Received December* 30.)

My Lord, *Florence, December* 27, 1890.

IN obedience to the instructions contained in Sir T. Sanderson's Circular of the 29th ultimo, I have the honour to transmit to your Lordship herewith inclosed a Table containing such information as I have been able to obtain from the Vice-Consuls and Chambers of Commerce of some of the principal towns in this Consular District, relating to the prices of bread during 1887, as compared with the present year.

The classification of the different qualities of bread is not altogether satisfactory, but the first quality appears to represent good household bread. I trust, however, that the Table will be found sufficiently clear. To avoid errors in small sums, I have not thought it advisable to convert the Italian into English currency.

Of the cities included in the Table, the return from Bologna gives the same prices as ruling in 1887 and 1890, while in Piedmont there is a slight decrease. In all the other towns there was a rise in price of greater or less importance. The prices include the town octroi dues, which, however, were the same in 1890 as in 1887.

From Milan Mr. Vice-Consul Whitmore reports that the price of bread is fixed in the city by the Bakers' Co-operative Society, under the control of the Municipality, whereas outside the city the price is regulated by the Municipality alone. Bread is still sold at Milan by the half-pound loaf and quoted, in the bakers' windows, at the fixed rate per 800 grammes.

There are three qualities of bread sold in Milan, but the price is entirely regulated by that of the medium quality—good wheaten flour bread. The lowest quality called "pane di mistura," of two-thirds wheat and one-third maize flour, and is sold at $7\frac{1}{2}$ centimes less than the household bread, whatever the price of this may be. Fancy bread is sold at the same price per loaf as the ordinary bread, but the weight of the loaf is less, and is not fixed by regulation or custom.

I have, &c.
(Signed) D. E. COLNAGHI.

Inclosure in No. 4.

TABLE showing the Prices of Bread in some of the principal Towns of the Consular District of North Italy and East Tuscany, for the years 1887 and 1890.

	Weight.	1887.			1890.		
		1st Quality.	2nd Quality.	3rd Quality.	1st Quality.	2nd Quality.	3rd Quality.
Emilia—		Cents.	Cents.	Cents.	Cents.	Cents.	Cents.
Bologna	1 kilog.	40	30	..	40	30	..
Forli	,,	..	33	28	..	39	31
Parma	,,	42	36	27	45	39	30
Piacenza	,,	..	39	29	..	39·5	29·5
Marche—							
Ancona	,,	..	35	..	..	38	..
Lombardy—							
Milan	,,	42*	..	..	44·4	..	..
Piedmont—							
Saluzzo	,,	..	..	33	..	..	32·5
Turin	,,	..	..	32	..	..	31
Tuscany—							
Arezzo	,,	..	30	26	..	32	28
Florence	,,	45	39	33	47	42	36
Siena	,,	..	37	31	..	38	36
Venetia—							
Padua	,,	44	..	..	46	..	..
Treviso	,,	46	..	..	50	..	..
Venice	,,	46	..	..	48	..	..
Vicenza	,,	40	..	..	46	..	..

1 kilogramme (1,000 grammes) = 2·20 lbs. avoirdupois.
25 Italian lire may be taken as equal to £1 sterling.
100 centimes = 1 lira.

* The fixed rates for good wheaten bread (called at Milan medium quality) were as follows :—
42·5 c. per kilog. from January to September 1887.
40 c. per kilog. from September to December (end) 1887.
45 c. per kilog. from January to September 1890.
42·5 c. per kilog. from September to 12th December, 1890, to be raised to 45 c. on the 14th December, 1890.

(Signed) D. E. COLNAGHI.

Florence, December 27, 1890.

No. 5.

Consul Hartwell to the Marquis of Salisbury.—(Received January 2, 1891.)

My Lord, *Naples, December 30, 1890.*

WITH reference to the Circular despatch from your Lordship of the 29th ultimo, have the honour to report that the price of bread in this city and district has remained the same, at 35 to 40 centimes per kilog., before and after the increase of import duty on wheat in Italy.

I have the honour to transmit herewith to your Lordship Returns from the Vice-Consuls at Reggio, Calabria, Bari, Barletta, and Castellamare di Stabia, which show that the increase of import duty on wheat in Italy in February 1888 has not caused any rise in the price of bread within the limits of my Consular district. I have not been able to obtain any official Returns, but I am told that the quality of the bread commonly in use has proportionately deteriorated.

I have, &c.
(Signed) E. H. B. HARTWELL.

Inclosure 1 in No. 5.

Vice-Consul Kerrich to Consul Hartwell.

Reggio, December 13, 1890.

WITH reference to your despatch of the 2nd instant, asking me for a Return of the price of bread at Reggio, Calabria, and within the limits of my Vice-Consular district during the year preceding the increase of import duty on wheat in Italy, which came in force the 10th February, 1888, and the present year, I have the honour to inform you that the price of bread in Reggio, Calabria, and within the limits of my Vice-Consular district has not undergone any alteration for such increase, owing to the great importation of bad flour ("farinette") in these places.

The following price has been standing for the last five years, viz.:—

	Per kilog.
1st quality	38 c.
2nd „	30 c.
3rd „	22 c.

Inclosure 2 in No. 5.

Vice-Consul Berner to Consul Hartwell.

Bari, December 12, 1890.

WITH reference to your two despatches of the 2nd and 11th instant, regarding the price of bread at Bari, and within the Vice-Consular district thereof, during the year preceding the increase of import duty on wheat in Italy and during the present year, I beg to hand you annexed a Return. I must point out to you, however, with reference to same, that since I have so far not been able to obtain the desired information from official sources, I have applied to private individuals, for whose exactness in the matter I cannot assume any responsibility.

RETURN of the Price of Bread at Bari and the Vice-Consular District thereof during the Year preceding the increase of Import Duty on Wheat in Italy in 1888:—

	Per kilog.
1887—	
1st quality	42 c.
2nd „	36 c.
1890—	
1st quality	40 c.
2nd „	34 c.

December 12, 1890.

Inclosure 3 in No. 5.

Vice-Consul Parlender to Consul Hartwell.

Barletta, December 12, 1890.

WITH reference to your note of the 2nd instant, I beg to forward the following information relative to the price of bread in this district in the year preceding the increase of import duty on wheat in Italy, and during the present year, in centimes for 1 kilog.:—

	Barletta.		Foggia.	
	1887.	1890.	1887.	1890.
1st quarter of year	34	32	38	36
2nd „ „	34	32	38	36
3rd „ „	32	34	34	36
4th „ „	32	32	34	36

Inclosure 4 in No. 5.

Vice-Consul Drinkwater to Consul Hartwell.

Castellamare, December 4, 1890.

I AM in receipt of your despatch of the 2nd instant, and, in reply, I beg to inform you that the price of bread before and after the increase of the import duty in Italy on wheat has been always 35 centimes per kilog.

No. 6.

Acting Consul Carmichael to the Marquis of Salisbury.—(*Received January* 12.)

My Lord, *Leghorn, January* 9, 1891.

REFERRING to Sir Thomas Sanderson's Circular despatch (Commercial) dated the 29th November last, I have now the honour to transmit the information therein requested for the city of Leghorn.

The price of bread in Leghorn not being fixed by the Municipality, varies slightly at different depositaries, and the decimal system of coinage naturally lends itself to small and not immediately appreciable differences of cost. It is thus a common thing to find that the price of bread differs by a centesimo (one-tenth of a penny), more or less, per kilogramme (2 lbs. $3\frac{1}{4}$ oz.) at different shops. The price, however, adopted by the greater number of bakers for the ordinary bread of the country is 42 centesimi the kilogramme, or about $3\frac{3}{4}d.$ for a quartern (2 lb.) loaf.

The ordinary price prevailing before the duty on wheat was increased in July 1888 was 39 centesimi the kilogramme, or $3\frac{1}{2}d.$ the quartern loaf. There has thus been a rise of 3 centesimi the kilogramme or $\frac{1}{4}d.$ for a quartern loaf since 1888.

I have to express my regret that I am as yet not in a position to furnish your Lordship with a reliable Return for all the other points of importance in the Consulate. I trust to be able to do so shortly, and in the meantime I dispatch the present Return in order no longer to delay the essential information required by Sir Thomas Sanderson's Circular.

I have, &c.
(Signed) MONTGOMERY CARMICHAEL.

No. 7.

Acting Consul Carmichael to the Marquis of Salisbury.—(*Received February* 26.)

My Lord, *Leghorn, February* 23, 1891.

REFERRING to Sir Thomas Sanderson's Circular dated 5th instant, I have the honour to inclose a Return of the price of bread at the principal points in West

Tuscany, and I sincerely trust that this information may still arrive in time to be of service to your Lordship.

With regard to the price of bread at Grosseto and Pisa, I was eventually obliged to turn to the Syndics of those places for the information, and I was kept waiting four weeks without an answer from the latter place.

The essential information required by the above-mentioned Circular, namely, the price of bread at Leghorn, was transmitted to your Lordship in my despatch of the 9th January.

I have, &c.
(Signed) MONTGOMERY CARMICHAEL.

Inclosure in No. 7.

RETURN of the Price of Bread at the five Principal Points of West Tuscany, showing the Price before the Import Duty on Wheat was raised in 1888 and the Price at present prevailing, *i.e.*, February 1891.

Name of Place.	Price before Duty was raised in 1888.		Present Price.	
	Italian Currency and Weight.	English equivalent.	Italian Currency and Weight.	English equivalent.
		About—		About—
1. Leghorn	39 c. per chilo.	3½*d.* per half-quartern loaf	42 c. per chilo.	3⅝*d.* per half-quartern loaf
2. Elba	40 c. ,,	3½*d.* ,, ,,	40 c. ,,	3½*d.* ,, ,,
3. Pisa	33 c. ,,	3*d.* ,, ,,	36 c. ,,	3¼*d.* ,, ,,
4. Grosseto	33 c. ,,	3*d.* ,, ,,	36 c. ,,	3¼*d.* ,, ,,
5. Lucca	33 c. ,,	3*d.* ,, ,,	36 c. ,,	3¼*d.* ,, ,,

No. 8.

Foreign Office to Consul Hartwell.

Sir, *Foreign Office, January* 14, 1891.

I AM directed by the Marquis of Salisbury to acknowledge the receipt of your despatch of the 30th ultimo, reporting on the price of bread in the Consular district of Naples; his Lordship desires more detailed information as to the meaning to be attached to the expressions "deteriorated" in your Report, and "bad flour" in the Report from the Vice-Consul at Reggio; it would be useful to know in what the deterioration consists, and what constitutes the badness of the flour.

I am, &c.
(Signed) JAMES FERGUSSON.

No. 9.

Acting Consul Turner to the Marquis of Salisbury.—(*Received January* 30.)

My Lord, *Naples, January* 27, 1891.

WITH reference to Sir James Fergusson's despatch of the 14th instant, relative to the Report on the price of bread in the Consular district of Naples, I have the honour to transmit herewith to your Lordship a copy of a despatch received by me from Mr. Vice-Consul Kerrich, of Reggio, Calabria, giving an explanation of the meaning of the expression used in his Report "bad flour."

The expression "deteriorated" with reference to bread, made use of in Mr. Consul Hartwell's despatch of the 30th ultimo, refers to the inferior quality of bread commonly in use by the lower classes, which is made from mixed cereals, and tends to impair the quality of the bread without altering the price.

I have the honour to transmit herewith to your Lordship Reports on the price of bread which I have received from Mr. Vice-Consul Consiglio at Salerno, and from the President of the Naples Chamber of Commerce.

I have, &c.
(Signed) FREDERICK T. TURNER.

Inclosure 1 in No. 9.

Vice-Consul Kerrich to Acting Consul Turner.

Reggio, Calabria, January 24, 1891.

IN reply to your despatch of the 20th instant, asking me to give more detailed information as to the meaning to be attached to the expression "bad flour" in my Report of the 13th ultimo, I have the honour to inform you that the expression "bad flour" was used by me as a translation of the Italian term "farinette," which means "flour made from all sorts of pulse, as peas, beans, &c., and from a very inferior quality of wheat.

Some years ago the Municipal Administration, considering that the above said "farinette" might be pernicious to the public health, wanted to prohibit the sale and consumption of the same in this city; but the Government did not agree with the local authorities desire, on the ground that such an act was prejudicial to the trade; and, since then, a large quantity of it is imported every year in this city.

Inclosure 2 in No. 9.

Report on the Price of Bread in the Vice-Consular District of Salerno.

BEFORE the rise in the import duty on wheat into Italy, 28 to 38 centimes per kilog.; after the rise of import duty on wheat into Italy, 22 to 30 centimes.

From the above quotations it will be noticed that after the rise of import duty on wheat in Italy the price of bread has diminished; this is consequent on the better harvest in these provinces, and more still from the local competition.

(Signed) PIO CONSIGLIO.

January 2, 1891.

Inclosure 3 in No. 9.

CHAMBER OF COMMERCE AND ARTS OF NAPLES.

Report on the Price of Bread on the Market of Naples in the Years 1886 *and* 1890.

FROM the weekly bulletin of the prices of some of the principal agrarian products and of bread published by the Minister of Agriculture, Industry, and Commerce, it is shown that in the year 1886 (the year preceding that in which the import duty on foreign cereals was raised from 1 lire 40 c. the "quintale" to 3 lire) the prices of bread in the market of Naples, including the octroi duty, was as follows for every kilogramme:—

Bread made of wheat of the 1st quality, 36 centesimi.
" " " 2nd " 30 "
Bread made of mixed cereals, 20 centesimi.

In the year 1890 the prices were the same.

Naples, January 15, 1891.

AUSTRIA.

No. 10.

Foreign Office to Acting Consul Cautley.

Sir, *Foreign Office, January 2*, 1891.

I AM directed by the Marquis of Salisbury to instruct you to furnish a Return of the price of bread at Trieste during the past year.

I am, &c.
(Signed) T. V. LISTER.

No. 11.

Acting Consul Cautley to the Marquis of Salisbury.—(Received January 19.)

My Lord, *Trieste, January 16*, 1891.

IN answer to your despatch of the 2nd instant, I have the honour to note at foot the average price of bread at Trieste during the year 1890.

I have, &c.
(Signed) P. P. CAUTLEY.

Bread.

12 soldi per kilog. = 1·12*d.* per lb.
14 „ „ = 1·30*d.* „
16 „ „ = 1·50*d.* „
20 „ „ = 1·86*d.* „
24 „ „ = 2·24*d.* „

Cabin biscuit, per 100 kilog., 36 fl. = 1*l.* 8*s.* 2*d.* per 100 lb.
Ship ditto, No. 1, per 100 kilog., 18 fl. = 14*s.* 1*d.* per 100 lb.
Ship ditto, No. 2, per 100 kilog., 17 fl. = 13*s.* 4*d.* per 100 lb

COMMERCIAL. No. 6 (1891).

Returns of the Price of Bread in Italy and Austria.

Presented to the House of Lords by Command of Her Majesty, in pursuance of their Address dated February 19, 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

CHINA. No. 2 (1891).

REPORT

BY

MR. C. W. CAMPBELL

OF A

JOURNEY IN NORTH COREA

IN

SEPTEMBER AND OCTOBER 1889.

Presented to both Houses of Parliament by Command of Her Majesty.
May 1891.

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Report by Acting Vice-Consul Campbell of a Journey in North Corea in September and October 1889.

[With a Map.]

Mr. Hillier to the Marquis of Salisbury.—(Received February 24, 1891.)

My Lord, *Söul, Corea, December* 23, 1890.

IN the autumn of last year Mr. Campbell, Assistant to this Consulate-General, obtained a few weeks' leave of absence, which he occupied in making a journey to the northern frontier of Corea. In the course of this journey, which covered some 1,300 miles of country, much of which had never been visited by foreigners, Mr. Campbell twice crossed the peninsula, and his knowledge of the language enabled him to gather much useful information, which he has embodied in the interesting Report of which I have the honour to inclose a copy.

While a considerable portion of this narrative is occupied with descriptive matter that appeals more particularly to the general reader, Mr. Campbell has not failed to notice many facts bearing upon mining, forestry, agriculture, trade, and kindred topics, and I would venture to call attention to his remarks about the port of Wön-san, which confirm the views that are generally entertained with regard to its value as a feeder to the Northern districts. The decadence of the port appears certain as soon as facilities are given for reaching the important commercial area in the centre and west of the peninsula by way of P'yöng-yang. This is undoubtedly the most thriving place in Northern Corea, and is destined ultimately to absorb the whole of the trade in foreign goods, which finds, or used to find, its way from Newchwang viâ the frontier mart of Eui-chu, and thence supplies the west coast of Corea as far south as the metropolitan province.

The information gathered at Wön-san with regard to the trade at Kyöng-heung also confirms the general opinion respecting the worthlessness of this mart as an outlet for Russian commerce.

With reference to gold, on the subject of which so many diverse opinions have been expressed, Mr. Campbell's personal observation seems to place the existence of gold in large quantities beyond all doubt, but it is evident that unscientific working is the chief bar to a large output, which can only be obtained by a resort to Western methods.

The general impression that must be formed from a perusal of this Report is, that universal poverty prevails in spite of the existence of natural resources of a high order. The naturally apathetic and indolent character of the Corean, as Mr. Campbell points out in his concluding remarks, has much to do with this state of things, while another and very potent cause is the policy of seclusion that has been adopted by the rulers of this country until within recent times.

The effects of the opening of Corea to foreign intercourse are, however, already very marked. Trade is increasing each year to an almost surprising degree, and as the natives begin to realize that a market for their industries exists at the Treaty ports, there is every prospect of better things in the future. So long as the condition

of the so-called roads in the interior remains as it is, the cost of transit must be an insuperable bar to any great commercial improvement, but, as I have already pointed out, the development of the coasting trade by means of steamers or Japanese junks would do much to remove existing obstacles, and increase the prosperity of the working classes.

It is satisfactory to note that during the course of his long wanderings, Mr. Campbell, with but one exception, met with the greatest civility wherever he went.

I have, &c.
(Signed) WALTER C. HILLIER.

Inclosure.

Report by Acting Vice-Consul Campbell of a Journey in North Corea in September and October 1889.

TOWARDS the close of the summer of 1889 I was permitted to undertake a long-contemplated journey to the interior of Corea. It is only five or six years since the country was open to foreign intercourse, and though portions are fairly accurately known from the accounts of various travellers, it is still by no means difficult to make a journey through large districts which Europeans have never visited or described. To this large extent of *terra incognita* I naturally turned my attention, and, guided by a desire to combine the interesting with the unknown, I decided to go to the extreme north, to the Manchurian frontier. Here were the Tumen and Yalu Rivers, and the famous Păik-tu San, the "parent mountain" of Corea, and venerated accordingly. Most of this neighbourhood was completely new ground, at least on the Corean side, and the country to be traversed in reaching it was declared by the natives of Söul to be very promising from a commercial point of view.

Routes. As to routes, the only satisfactory information I could glean at Söul, setting aside, of course, such as were known through the writings of Europeans, was from Corean Maps, which are excellent of their kind. Though absolutely wanting in scientific exactness, the relative positions of places and their distances apart, even in the most remote districts, are given with a degree of accuracy which I soon learnt to appreciate. They were my only check on the many erroneous directions, some of them gratuitously misleading, with which I was favoured whenever recourse was had to the wisdom of the inhabitants. In Corea the great highways are at everybody's fingers' ends, but once leave them, and no two men agree in knowledge of the country beyond their immediate neighbourhood.

Travelling equipment. There was little choice in modes of travelling. For long distances ponies are the universal means of transport, and, personally, I much preferred riding to the sedan. Coreans of any consequence, however, always travel by chair; their servants accompany on foot, with an occasional jaunt, when tired, on the nearest baggage animal that affords a seat. As the journey I had in view was much longer than Coreans usually attempt, I felt bound to make a liberal allowance of mounts for my followers, three in number, comprising a youth who combined the offices of cook and "boy," a coolie to make himself useful and carry my guns, and a Chinese-speaking interpreter.

My knowledge of Corean, though useful in many ways, was not equal to the strain imposed by honorific forms of speech in dealing with punctilious officials, and I greatly feared that local patois would render the little I knew comparatively useless. Chiefly for these reasons I saddled myself with Mr. Kang Yö-hoa, a clever Chinese-speaking Corean from the frontier town of Eui-chu (I-chou), with whom, in spite of many warm differences in the course of the journey, I had every reason to be satisfied. On the whole, he proved most helpful in expediting drivers, hurrying inn-keepers, acquiring information, and returning compliments.

With every desire to bring numbers within as narrow limits as possible, on account of the slight accommodation procurable in country villages, by the time Kang, the servants, our baggage (including a photographic apparatus), and myself were properly provided for, the train mounted to half-a-dozen ponies, each led by a "ma-pu," or driver.

The ultimate point of my trip was Păik-tu San, and as I had only too good reason to believe that heavy snows fall unusually early there, my original intention was to set out from Söul not later than the 20th August. About that date the summer heats in Mid-Corea show signs of abating, and by starting then I calculated to reach the Ch'ang-pai Shan before any considerable quantity of snow fell. However, my plans were unavoidably deranged by various accidents, and I was fain to content myself with getting off eleven days later, or not at all.

I had arranged to start early on the morning of the 31st August, but to get a large party under way in Oriental countries is always a difficult matter, and it is particularly so in Corea. What with restive ponies—diminutive stallions, whose prevailing characteristic is a violent antipathy to their own and every other species, dilatory "ma-pu," who are only diligent with their tongues, the adjustment of odd-shaped loads comprising everything from tinned provisions to a wire cot, servants haggling over the division of cash, and the hundred and one little things which help to delay and annoy at the last moment, it was past noon before I succeeded in clearing the east gate of Söul.

Söul to Keum-söng.

For four days I travelled along the main road to Wön-san, passing through the villages of Tarak-wön, Sol-moro, Man-sa Tari, and Pung-ch'ön, and the prefectural towns of Keum-hoa and Keum-söng. This road was traversed by Mr. Carles in 1884 and by many others since, so that it is hardly necessary to say much about it. A broad sandy track, intersected by numerous watercourses for some 20 miles out of Söul, it dwindles rapidly into a narrow bridle-path, stony and muddy in patches, along which the ponies followed each other at a steady walk. At no point during the four days' journey did it rise more than 900 feet above Söul level. Considerable detours were made in keeping to the lowest ground possible, and the elevation was gentle and gradual except at two or three places, where rough ridges of 700 feet or so were crossed. The country bore its happiest look. The harvest season was approaching, and excellent crops covered the valleys; rice in full ear, acres of luxuriant beans, long stretches of golden millet, tall *su-su* (*Holcus sorghum*), and fields of buckwheat, whose flowers lightened up the sombre green with attractive intervals of white.

Around the straw-thatched huts, which nestled singly or in clusters in sheltered situations, plots of the minor crops took up most of the space: chilli, radish-turnip, Chinese cabbage, broad-leaved tobacco, rows of castor-oil and patches of hemp and sesamum were universal, lotus was occasionally seen, while huts and wattle-fences were everywhere festooned with melons and runner-beans. The whole was a picture of prosperous husbandry, which one found hard to reconcile with the squalor of the houses and the poverty of the inhabitants.

Leaving Keum-söng the country alters considerably. The valleys become narrow, stony glens, shut in by steep heights of rugged character, thick cover abounds, forests are common on the loftier slopes, the soil and crops are poorer, and the population sparse.

On the fifth day I branched from the Wön-san road at a short distance beyond Ch'ang-to in order to pay a visit to the Keum-kang San, or Diamond Mountains. Following an ordinary path a couple of feet wide, we soon entered a stretch of rolling upland some 10 miles long and 2 or 3 broad, the first piece of open country we had met worth mentioning. It was a positive relief from the unending series of winding valleys, but our enjoyment was brief, for a sharp 250 feet descent to the valley of one of the Han affluents robbed us of our view, and treated us to a repetition of our previous experience. However, the repetition was richer in the picturesque. Our valleys were now wild and rocky; forests of mingled oak, pine, maple, and chestnut clothed the slopes; the undergrowth was unchecked by the fuel-gatherer's reaping-hook, and the cultivator had a harder battle to wage with gravelly river-beds and stony fields. The road, unfortunately, kept pace with the country, and became an endless subject of discussion among the pony-drivers, to all of whom it was perfectly new.

Tong-ku.

Bearing in a general easterly direction, we struck at noon a broad stream which was crossed in a large flat-bottomed cattle-boat. Where this ferry plied the river was 60 yards in width and ran to 15 feet deep, but it was only a pool in what I could see to be a long line of shallows and rapids. Beyond this lies Tong-ku, a village of 200 or 300 people, whose one title to more notice than its fellows rests in the possession of a dilapidated granary. These structures are common in remote districts. They were established some 300 years ago to assist the people in bad years, and as a paying Government speculation. Each was originally provided

with a stock of grain, which was intended to be lent on good interest every spring, and perennially renewed with fresh material in the autumn. Many of these granaries look as if they never had a stock of grain since the first; still, in some places, some attempt is made to justify their existence.

Tan-pa Ryŏng.

From Tong-ku we pushed on after the mid-day halt, and tried to make the foot of the Tan-pa Ryŏng (Crop-hair Chain), the western barrier of the Keum-kang San region, but a smart shower towards the close of evening drove us for shelter to the nearest hamlet, composed of only two families, where my ponies and following found it a tight fit to secure shelter. Next morning the mountains were shrouded in mist, and a searching drizzle poured with little prospect of intermission. By dint of considerable exhortation the "ma-pu" were brought to face the rain, and the loads at last adjusted, we hurried up the valley to Mari-kăi, a village at the foot of the Tan-pa Ryŏng. The pass being too difficult for laden animals, bearers had to be engaged to carry the baggage across it. Knowing the almost invincible dislike of Coreans to working under rain, I felt that the prospect of further advance that day was poor; and when I was told that the Headman, upon whose aid I mainly relied, was absent, the task appeared utterly hopeless. The Headman's wife, however, exercised her husband's functions, and proved an ally as efficient as she was unexpected. A fine, buxom, middle-aged woman, she ordered the men about, hurried out scouts for additional bearers, rated reluctant ones with tremendous volubility, doled out "ma-kölli" (an inferior kind of spirit) to a few travellers detained by the rain, and found time withal to take a kindly interest in the bedraggled foreigner—the first she had ever seen—and his dog. She strengthened an opinion I have gradually acquired, that women in these parts of the world, if the truth were known, fill a higher place and wield a far greater influence than theory accords them. In secluded country places like Mari-kăi, where appearances are not so much studied as in populous neighbourhoods, one constantly notices instances in confirmation of this.

I was greatly impressed by the un-Corean behaviour of the bearers, for each one, as he made up his mind under the convincing arguments of Madame, seized the lightest and most comfortable load he saw and trotted off forthwith, instead of filling his pipe and settling down for a delightful parley over money matters. I put it all down to the unmistakable authority of our friend, a point on which I was undeceived later on.

Thanks to Mrs. Headman, before three hours had passed all the bearers were dispatched in advance, and we struck at once into a wooded dell, our path hemmed in by a dense, luxuriant vegetation, whose fragrant odours the rain seemed only to intensify. Soon the ground became rougher where summer torrents had cut away the earth, and huge, slippery, angular rocks with a profusion of ugly boulders amply justified the change from pack-animals to bearers. The track improved as we mounted, and finally wound up the slope to a height of 1,300 feet above Mari-kăi before the summit of the ridge was attained. From this, in clear weather, the loftiest peak of the Keum-kang San is visible, and the name Tan-pa, literally "crop-hair," was given to the chain in the early days of Corean Buddhism to signify that those who once reached this point had taken refuge in the cloister, and should sever their connection with the world by parting with their hair.

I spent some moments peering in vain through the dense bank of mist and cloud for a glimpse of the promised view, then rapidly descended the eastern slope past some fields of potatoes amongst other crops, and overtook the baggage at Pi-namu Chŏng, a collection of half-a-dozen huts. I was surprised to find that the bearers had deposited their loads, and were about to retrace their steps without troubling for pay or recompense. It cost me quite an effort to discover the reason. The fact was, that I had been treated as an officer in His Corean Majesty's service, chiefly through Mr. Kang's representations backed by a display of my credentials, and the peasants had been hauled out to carry my things just as they would have been told off to do so in the case of a Corean Government official. Of course, I had no desire to avail myself of such a questionable privilege, and I did my best to disabuse the minds of the poor shivering coolies by a donation in cash and a dose of spirits all round.

Corean corvée.

The Corean system of forced labour thus unwittingly made use of is in constant and universal operation. It bears a resemblance to the old French corvée, in that it is chiefly restricted to roads, and helping people over them. A Corean official travelling on public business naturally expects to do so at the public cost, but his conception of public cost is usually anybody's cost except his own; and the Govern-

ment rule being that travelling expenses must be borne by the districts passed through, in other words, that a locality must provide food, lodging, money, bearers, and beasts of burden on the spur of the moment whenever it is so unlucky as to have an official visitor, it is easy to understand that the progress of such persons through the country is not always smooth. When things are done as they should be, the officer on arrival at a prefectural or departmental town presents his documents at the Chief Magistrate's office, and requests so and so much assistance to carry him on to the next magistracy. If in haste he sends a messenger a head to say so, and everything is made ready to expedite his journey, baggage ponies are sought from the "yŏk" or post-station, if there is one; if not, bulls or men are requisitioned (without remuneration) through the Headman; rooms are swept and garnished, and money collected. Sometimes, it is said, he finds it necessary to send out his servants to seize the Magistrate or Treasurer, and obtain the satisfaction of his wants by threats or duress; at others, these gentlemen make themselves invisible, and leave him to work his will on the people. By hook or by crook he provides himself. The bulls or ponies he ought to change at the next post-station, and the bearers are relieved at each village on the road (say, every 5 *li* or 2 miles), a process entailing considerable delay at the best of times. Unfortunately, he or his servants are not always satisfied with what is legally due to them. All Coreans of note are attended by a swarm of retainers, who frequently require little encouragement to rob and extort promiscuously. Worse than this, rapacious Magistrates (I don't think they are so common as rumour would have us believe) invariably make the demands of the visitor a pretext for harrying the neighbourhood. And when it is borne in mind that the business which calls the officer out on his travels often has as little connection with the people who entertain him as my journey had with the Marikăi villagers, nobody will be surprised to learn that there are few sights more unwelcome to the Corean peasant who lives on a frequented road than the retinue of a "Nyang-pan."*

The direct bearing of this subject on European travellers in Corea is obvious. The foreigner is most likely to journey under the same outward conditions as the native officer, that is to say, with official passports and a large train of animals and servants; and if, as must happen, he be completely ignorant of the Corean language and customs, the chances are that he is made the vehicle of much injustice, without his being in the least aware of it.

From P'i-namu Chŏng, which we left at 8 o'clock next morning, the path descends to another feeder of the Han. This we followed, fording it three times in all, and keeping a north-easterly course through pine groves, fields of buckwheat and beans, broken occasionally by patches of marsh and rough gravel. Another two hours, skirting the hill-slopes over a path of dips and rises, and fording mountain streams, some of which were deep enough to wet the saddle, brought us to a "Hong-sal Mun" (Red Arrow gate, distinctive in Corea of buildings under Royal patronage), and, ten minutes afterwards, to Ch'ang-an Să (Temple of Eternal Rest)—the original Keum-kang San Monastery.

Keum-Rang San

The broad chain of mountains which continues from the Ch'ang-pai Shan down through the middle of North Corea, and roughly follows the contour of the east coast from Puk-ch'ŏng southwards, suddenly starts near the 39th parallel of latitude from a succession of tame hills, with, for the most part, rounded summits and gentle slopes, into a lofty mass of precipitous, inaccessible rocks, whose serrated peaks and jagged outline earned for them many centuries ago the name of Keum-kang San, or Diamond Mountains. They occupy a fairly well-defined district of some 30 miles long by 20 miles broad in the north of the Kang-wŏn Province, and are easily visible from the Eastern Sea, whence the main range is distant not more than 30 miles as the crow flies. Few places are more celebrated in any country than these mountains are in Corea. Their fame, indeed, extends beyond Corean limits, but chiefly as a Buddhistic centre, the Coreans, who are not remarkable devotees of Buddhism, esteeming them solely on æsthetic grounds. At Söul, a visit to Keum-kang San is very fashionable, and supplies all the material necessary for reputation as a traveller.

Buddhism

The early Buddhists were evidently the first to explore these, to all appearance, uninviting highlands. The absolute seclusion of the place and the severe grandeur of the scenery fulfilled conditions dear to the monastic mind in days when Buddhism was more of a reality and less of a sham than it is now. The religion seems to

* Term applied to officials of a certain rank.

have spread to Corea some time in the 4th century of our era, and the first historical notice I have been able to unearth relating to Keum-kang San announces that in the reign of Pöp-heung (A.D. 515), a monarch of Silla, the monks Yul-sa and Chin-p'yo repaired and renovated the Ch'ang-an Monastery. [Silla, or, as it is pronounced in Chinese, Sin-lo, was the most important State of Corea before the old Ko-ryö dynasty amalgamated the peninsula into one kingdom, and, at the period of this notice, it occupied most of East Corea, including the present Kang-wön Province.] This tallies with the tradition current at Ch'ang-an Să, which loosely dates the existence of that, the oldest temple, from the T'ang period.

So far as I am aware, the region is only penetrable along the route which the monks have pioneered, and this may be briefly described as 7 or 8 miles of extremely rough torrent winding up the west slope to the watershed, which is 4,200 feet above sea level, and a 25 miles' descent of wild mountain path on the other side. Ch'ang-an Să is superbly situated a little way up the western slope. The lofty hills which wall in the torrent on the north recede for a few hundreds of yards and rejoin it again, leaving in the interval a semi-circular space of level ground upon which the temple is built. Nothing could be more effective than the deep green setting of this half-circlet of hills rising up like a rampart from the rear of the buildings, and rendered additionally pleasing to the eye by a symmetrical covering of leafy forest and shrub. In front, the water swishes and swirls through huge, tumbled, granite blocks, here and there softening into a clear pool, with just enough commotion in it to invite the bather. Beyond this again towers a conical buttress of the Keum-kang San, thickly clothed with pines and tangled undergrowth for half its height. The peak possesses the characteristics peculiar to the range. Gaping seams and cracks split it vertically from the summit down until vegetation hides the rock, at sufficiently regular intervals to give one the impression of looking at the pipes of an immense organ. The topmost ribs are almost perpendicular, and gleam bare and blue in the evening sun, but lower down the cracks and ledges afford a precarious lodging to a few adventurous conifers and stunted oaks. The whole forms a *coup-d'œil* of mountain, forest, and flood which it would be hard to match anywhere.

The monastery consists of half-a-dozen detached buildings scattered about, in no particular arrangement, the best of them no more than 40 feet from the ground to the pitch of the roof. Externally, all are of the usual Corean type—oblong, with massive tiled roofs and deep overhanging eaves, which often shelter an abundance of wood-carving. The panels of the doors are cut into a sort of open-work, which allows a modicum of light to penetrate into the interior. The horizontal beams on which the roof rests are ornamented with figures of mythical animals in green and gold, the projecting rafters are gaudily painted, and over the entrance to each structure is an inscription-board bearing its name—usually fanciful and high-sounding—in white or gold letters.

The interiors of the shrines proper are lofty; huge pillars, a yard in diameter, made of single timbers, support the roof, and the ceilings are panelled, and curiously, though pleasingly, embellished with intricate designs in many colours. The principal shrine at Ch'ang-an Să is called the Să-săing Chön, or "Hall of the Four Sages," and contains three Buddhas in different attitudes of meditation, sixteen Lo-hans with their attendants, and a remarkable picture, worked in silk and gold, of Buddha and his disciples, which the monks declared had come from China at the foundation of the monastery, some 1,400 years ago. The altar is canopied with a bewildering reticulation of wood-work in three tiers, also gorgeously painted and decorated. This, too, belonged to the original building, as did the massive pine pillars; everything else is modern. The figures of Buddha are of clay, gilt, and the cast of countenance is distinctly Corean. Behind the Să-săing Chön is an annexe containing three images of Hindoo appearance. They are of cast-iron, gilt as usual, and came from Sö-yö, the Chinese Hsi-yü (India), a long time ago. A magnificent "salisburia" shades this annexe in front, and the parterre is brightened by a bed of asters.

The only other shrine of importance is dedicated to the Ruler of the Buddhistic Hall, Chi-chang, and his ten Tăi-wang, or Princes. Behind each Prince hangs a picture representing him sitting in judgment, and depicting the horrible tortures and punishments that await violators of the law.

From Ch'ang-an Să the ponies, with the heavier baggage, had to be sent back a portion of the way we had come, in order to turn the northern flank of the Keum-kang San, and follow the practicable route across the mountains to the east coast.

This done, the monks took complete charge of us. To ascend the torrents, a species of mountain chair is kept at all the principal monasteries. It consists of two stout 10-foot poles, lashed a couple of feet apart, with a narrow seat across the centre, which is provided with slender supports for the back, arms, and legs. The bearers are lay members, usually kept to attend to menial services, whom long practice has enabled to manipulate the rickety "na-myŏ" over ugly ground with great steadiness and dexterity.

Our wants in every particular were studied by the good monks, a stamped circular was dispatched to the temples in front, asking them to prepare for us, and a cicerone accompanied us to explain the "sights," supervise the conduct of bearers, and hand the party safely into the custody of the relieving contingent. I ought to mention that the road jurisdiction of each monastery is fixed to a point half-way towards its neighbour on either side, and we never failed to meet the fresh chairs and bearers at these boundaries.

The 7th, 8th, and 9th September were spent in crossing the mountains and visiting the principal monasteries. From a hill behind P'yo-un Să, where we stayed the first night, the great view of the Keum-kang San, called "The Twelve Thousand Peaks," is obtained. I was impolite enough to protest against the needless exaggeration of numbers which the first glance at the chain in front revealed, but my expostulations were met with the news that every little jagged protuberance was a peak, and that in any case no one had ever attempted to count them. The path all along here was about as bad as it could be. The sides of the glen sprang up straight from the bed of the rushing stream, and there was no option but to clamber laboriously over the huge boulders. When the road left the torrent it was to traverse slippery, sloping rocks, some of which the monks had essayed to render less dangerous by a foothold of pine-trunks, held in place by pegs driven into crevices.

Our cicerone had a story to tell of every pool or abnormal rock, and the place teemed with associations, mythical, historical, and Buddhistic. From P'yo-un Să we followed the torrent through Man-pok Tong (grotto of myriad cascades), where a round hole, evidently worn by pebbles in the solid granite bed of the stream, is pointed out as the wash-basin of some Bodhisattva with a terribly long name; past Po-tŏk Am, an altar to Kuan-yin (Goddess of Mercy), built some 100 feet up in the face of the rock, and partly supported there by a hollow cylindrical pillar of iron resting on a projection below; past the Lion Stone, beyond which the Japanese invaders of 1592 were too scared to advance; the Fire-Dragon Pool; several second-rate shrines; the Myo-kil Sang, a figure of Buddha 30 feet high, carved in the living rock; and on up to An-mun Chăi (Goose Gate Terrace), the dividing ridge and the highest point (4,200 feet) reached by me in the journey across Corea.

The estimation in which each particular scene or prospect was held by Corean pilgrims might be easily gauged by the numbers of names chiselled in the rocks near at hand. The fantastic confusion of Man-pok Tong appealed especially to their sense of the picturesque, for every accessible foot of stone surface had its quota of Chinese characters, which were very useful indeed in affording a foothold on the smooth, treacherous rocks.

At An-mun Chăi the Yu-chŏm Să (first temple on the eastern slope) people awaited us, and we were borne rapidly down, halting on the way at a beautiful pool to partake of a refection which the monks had thoughtfully sent out to meet us. What struck me most about Yu-chŏm Să was its newness, explained by the fact that the old buildings had been burnt to the ground seven or eight years previously, and its cleanliness, not so easily explained at first sight. Coreans generally have an unmistakable regard for the "great molecular author of existence," but the monks at Yu-chŏm Să were astonishingly clean in dress, person, and belongings, all out of respect, it afterwards appeared, to the wishes of the Superintendent, who was a determined enemy of dirt in any shape or form. The principal altar, a twining structure with niches in which fifty-three little images of Buddha are placed, and the excellent decorative paintings and frescoes, are also noteworthy. Besides, Yu-chŏm Să is almost as well favoured by nature as Ch'ang-an Să in situation and surroundings.

The last day in this region was spent in accomplishing the descent of the east slope, whence we got our first view of the Japan Sea, and, skirting the mountains to Sin-kyei Să, a large monastery situated at the north-east foot of the Keum-kang San. Here the Diamond Mountains rise up stern and bare, every peak and point standing sharply out against the clear sky, to a height of 5,000 feet, but

northward the range soon melts into commonplace hills, or dies away in rugged spurs on the sea shore.

Altogether, the district boasts of forty shrines, tended by 300 or 400 monks, a few nuns, and a host of lay servitors. The great majority of the monks are congregated at the four chief monasteries, and the nuns possess a small sanctuary or two, where they find sufficient to do, apart from religious exercises, in weaving cotton and hempen garments, and other womanly occupations. The monks, when not in residence at the monasteries, travel all over the country alms'-bowl in hand, chanting the canons of Buddha from door to door, soliciting subscriptions to the building of a new altar or for the repair of an old one, and begging from day to day the food and resting-place which are rarely denied them. On the road they wear the same long, white robe as other Coreans; the only distinctive feature is the hat, a peculiar one, and specially worn by them when travelling.

It would take a volume to exhaust the subject of hats, but at present it is enough for me to say that by no section of the Corean people are they wrought into so many fanciful shapes as by the Buddhists. The travelling hat is a large umbrella-like framework of cane a foot and a-half in diameter at the brim, and closing to a sharp point at the top. The whole is covered with smooth rush matting, bound at the brim into a hexagon by a narrow edging of white cotton, and fitted inside with a circle of cane to clasp the head. Nuns may often be seen trudging along, staff in hand, and their hats are even more striking; a wisp of fine, flexible straw elaborately bound at one end, cut sharply off at the other, so as to make it a foot long, and quaintly dumped on the crown of the head. At home the monk wears a flowing robe, with wide, loose sleeves, called the "kasa," and the usual rosary. His inner and nether vestments are those of ordinary Coreans, as also is the foot-gear, but the hats and caps defy a short description. Mourning garments of hemp are worn by disciples who have lost their teacher, and by all monks on the death of their Superior or Abbot.

Each monastery is governed according to its consequence by Superiors of the first or second class, called "Chong-söp" and "Sön-tong;" and many of the altars and shrines are under the charge of chief monks, or "Pang-chang." The selection of these is arranged amongst the monks themselves, though frequently in the case of rich establishments local officials lend the weight of their authority to the nomination of favourites. Fresh elections are supposed to take place every year, but, as a matter of fact, the existing incumbents are continued in office without question, unless they give rise to dissatisfaction in the performance of their duties. Yu-chöm Să was presided over by a Chöng-söp, who had held the position for several years. It seems that the election of a Chöng-söp has to be confirmed by the Board of Rites at Söul; beyond this I did not learn that the Corean Government assumed any control over the Buddhist hierarchy. The monks are recruited from two sources: from children whose parents have got rid of them on account of poverty, or because they are weakly, and from grown-up persons whom the contrast between the peaceful indolence of these lovely mountain retreats and the struggle for existence elsewhere has allured into monastic vows. Several of the men whose history I inquired into told me that they had originally come to Keum-kang San to *ku-kyöng* (to view the scenery), and had found the place too charming to leave it. So well are the attractions recognized in Corea, that it is quite a common thing for parents to visit the temples in search of sons who have disappeared without apparent cause. The Pang-chang of one of the Ch'ang-an Să shrines was discovered by his poor old mother in this way after years of absence, and his vows being irrevocable, she sought and was accorded an asylum in the lay quarter. One of the lay dependents, an eccentric, unkempt figure, attracted my attention: originally a small dealer in the Ch'ung-ch'öng Province, evil fortune overtook him, and he fled in a mad frenzy to Keum-kang San. Similar cases were numerous, but I understood most of the servitors to be the descendants of people connected with the monasteries. Bearing in mind the easy-going character of the Coreans, the only wonder to me was that so few had taken to this lazy do-nothing life; but I daresay the monks use a wise discretion in admitting people to their ranks, and then, on the other hand, the contempt in which the tonsure is commonly held must always act as a strong deterrent.

The revenue to support this head-quarters of Corean Buddhism is mainly drawn from landed property, which has been attached to the monasteries from time immemorial. Most of it lies on the eastern side of the Keum-kang San, on the road leading from Yu-chöm Să to Sin-kyei Să. At two or three of the hamlets there

I was told that all the excellent rice-fields in sight belonged to the monks, who let them to cultivators at an ordinary rental, generally payable in produce. Besides this, much reliance is placed on charitable offerings to defray the cost of new buildings and other extraordinary expenses. At Chemulpo I once overhauled the subscription list of an itinerant Buddhist from Keum-kang San, who I found had collected an amount equal to 20*l.*, chiefly from magnates of Söul, as testified by the cards and signatures of the donors. At all events, I was informed that the whole of Yu-chön Să had been rebuilt within the last seven years at a, for Corea, fabulous cost by means of voluntary subscriptions; I saw new works progressing at Ch'ang-an Să, the money for which, 3,000 or 4,000 dollars, proceeded from the same source; and the Superior of P'yo-un Să spoke to me most hopefully of a descent he meditated on Söul to solicit donations towards the extension and restoration of his tumble-down monastery. All this munificence in face of universal poverty and the prevalent want of faith in Buddha was very perplexing, and I could only attempt to account for it by the fact that nearly every temple in Corea possesses from one to several monumental boards commemorating the names of benefactors, and sometimes the money extent of their virtues.

The monks do not shine as earnest exponents of their faith. Few of them know much of Buddhism or its history, and none could make any pretence to explain intelligibly the purport of the books they use at their services. The pronunciation of a few constantly recurring Sanscrit and Thibetan syllables are the stock-in-trade of all, though many possess a respectable knowledge of Chinese, which is the Corean embodiment of everything we mean by the word "education." One would look far for the remotest tinge of religious fervour amongst the dull, cadaverous creatures who predominate in most monasteries. On the whole, the shrines themselves are not wanting in the impressiveness characteristic of holy places; but whatever effect this might be calculated to have on the minds of devout persons must certainly be dissipated by the perfunctory mummery which is dignified with the name of worship. *Bonâ fide* pilgrims in search of spiritual comfort are rare; I only came across two.

The character of the Corean monk stands, if anything, lower than that of his Chinese *confrère*. The charge of profligacy is freely preferred against him, probably with truth, by those who know more about him than I do. Still, if my short stay at Keum-kang San does not enable me to testify to vices, it at least furnishes me with the opportunity of noting a good quality or two. The monks are polite as a class, and open-handed hospitality they conceive to be a simple duty. They refuse to accept any payment for entertainment or for services rendered, but are not above releasing the richer guests from all sense of obligation by accepting money offerings to their temples. Temple quarters at any time are considerably in advance of ordinary inn accommodation, for the reason that the inmates are usually less intrusive than the tag-rag and bob-tail of a Corean town; but the genuine kindness and consideration shown to me at Keum-kang San were new sensations, and made my visit there by far the pleasantest of my travelling experiences in Corea.

Tong-ch'yön.

I had originally intended to walk the 100 *li* from Sin-kyei Să to Tong-ch'yön, where the ponies awaited us, but the weather being hot I decided to hire animals at the nearest post-station, 3 miles off. To do this I made use of a special document issued by the President of the Corean Foreign Office, recommending me to the care of the officials of the districts I might pass through, and directing them to furnish me with whatsover I wanted in food, transport, or money. In payment, I was to give my note of hand redeemable at Söul. It took Kang an hour and a-half, during which I had to ask him repeatedly to moderate his language, before our slender requirements were satisfied. The post-station was a poor one, and we had to be content with one pony—my mount, a bull which Kang bestrode with great gravity, and a couple of bearers for the baggage. Our course was now north-west. We soon struck the sea-coast and kept along it a good deal of the way to Tong-ch'yön, now then breaking inland to avoid impassable rocks, or to make a short cut across a projecting neck.

On the coast of the Kang-wön Province are the "P'al-kyöng," or Eight Views, which have a great reputation for beauty throughout Corea. I passed within 5 miles of two of them, but was too hurried to pay them a visit. Perhaps I should have stretched a point to do so had I not been told that they were in every respect inferior to what I had already seen at Keum-kang San.

At Tong-ch'yön I made my first acquaintance with rural authority. The only coins current in the country are two descriptions of brass cash, the "tang-o"—about

2,000 to the £—used in Söul and its neighbourhood, and the "ip-ch'yön"—4,000 to the £—everywhere else. Silver is absolutely useless at any but the largest cities. In travelling, of course, the weight and bulk of these coins make a large stock impossible, and the periodical replenishment of the purse, therefore, becomes a matter of serious importance. Though I had started from Söul with a supply sufficient to carry us to Wön-san, donations, voluntary but unavoidable, to the monasteries, had drained it considerably, and at Tong-ch'yön, the seat of a Prefect, I thought it advisable to borrow 10 or 15 dollars' worth of cash on the strength of my Foreign Office letter. I struck the place, however, at an unfortunate time. A week before, the people, maddened by persistent extortion, had risen against their rulers, and the Prefect, as well as his leading myrmidons, had been forced to take an abrupt departure by night to escape the violence of the mob. At the time of my arrival everything was peaceful again, and there was nothing on the surface to show that aught had occurred to ruffle the usual calm of Corean provincial life. I made my application for a loan to the clerk in charge at the magistracy, and he soon responded by sending exactly half the amount I had asked for. I should have rested content with this, but in the course of a simple inquiry as to why my small demand had been reduced, the District Treasurer informed Kang with great heat that "I ought to consider myself lucky to get what I did. He didn't know me from Adam, and couldn't conceive my object in flying about the country borrowing money on the authority of a Foreign Office despatch. It was true the despatch said I would pay everything back through the Foreign Office at Söul, but he had never heard of the Foreign Office, and didn't believe it would honour my drafts any way." There was a good deal in what the man said, so much so, that I refused to have anything to say to his money. The Foreign Office is a comparatively new creation arising out of foreign Treaties, and likely to be unknown to local officials in remote districts. Nevertheless, I wanted money, so next day at Hyöp-kök, the chief town of a Department, and only 30 *li* north-west from Tong-ch'yön, I again tried the effect of the Foreign Office letter, with much the same result. The Magistrate of the place had been degraded recently for extortion, and the government was temporarily in the hands of a "choa-su," or coadjutor. However, he screwed up courage to lend me 10 dollars, an effort which exhausted the local treasury, on condition that I repaid it at Wön-san instead of at Söul, and defrayed the expenses to and fro of the messenger he sent with me. The whole transaction pointed to the interesting conclusion that there was a much greater lack of confidence in an important Government Office than in a complete stranger like myself.

Tong-ch'yön to Wön-san.

From Tong-ch'yön to Wön-san the seaboard was thinly populated, and much productive-looking ground lay idle. Our road ran along the coast in full view of the sea, either ploughing through the sandy beach, or slowly mounting a cliff, or crossing a spur of the hills. There was little shelter anywhere from the violence of wind and wave, but wherever a natural protection of any sort existed in conjunction with a convenient strand, the fishing village, of probably 100 inhabitants, and impregnated with most insupportable odours, was certain to be found. The fish from this neighbourhood, when salted and dried, are taken to Wön-san by boat, and thence find their way all over Central Corea. Salterns, similar to those of Japan and China, were common and in full operation. The manufacture of salt from sea-brine is carried on as long as the weather permits, roughly speaking, from May to October, and is evidently a paying concern, in spite of heavy imposts and "squeezes." Nearing Broughton Bay we turned westward, and, passing from Kang-wön into the Province of Ham-kyöng, joined the Söul road 2 or 3 miles out from the Treaty port of Wön-san, which we reached at noon on the 13th September.

Agriculture.

The sole industry, with slight exception, of the region traversed in this roundabout journey of some 250 miles, is agriculture, carried on under disadvantages inseparable from the nature of the country. Corea, as everybody knows, is a land of mountains. Go where you will, a stretch of level road is rare, and one of level plain rarer still. The view from any prominent height is always the same: the eye ranges over an expanse of hill-tops, now running in a succession of long billowy lines, now broken up like the wavelets in a choppy sea, often green with forest, but just as often bare, brown, and forbidding. One knows that the Japanese and Chinese contend successfully with similar conditions, and that they have brought the art of cultivation to a degree of perfection which Westerns only expect to see in a garden, but such is not the case in Corea. The Corean is not in the habit

of contending with anything, much less with natural difficulties, and the traveller looks in vain for the terrace cultivation and irrigation works which make the hills of Japan and South China yield their share of the earth's good fruits. Where water is abundant and easily manageable, the lower reaches of the valleys are taken up with rice, the higher portions with millet, beans, buckwheat, &c. A particularly favourable slope, all the better if it faces the south, is usually as much as the sides of the valley are called upon to contribute to cultivation. There is considerable waste about the paths and paddy-dykes, weeds are rank and numerous, hedges—when they exist—straggling, and an utter want of the prim neatness so conspicuous in far Eastern farming forces itself on the attention everywhere. Much of the newly-broken ground is naturally stony, and little effort is exercised to make it less so. One peasant, whom I admonished on the point, met me with the excuse that if all the stones were removed there would be nothing left, and many of his neighbours seemed to hold the same opinion.

Considering the small amount of labour and care expended on agricultural operations, the crops are good, and speak volumes for the fertility of the soil, for, as far as my observation goes, manure is not employed to the extent it ought to be. Some inkling of the rotation of crops exists, but it is not pursued on any system. All good land—rice-fields excepted—in Central and South Corea is capable of bearing two crops a-year: a winter crop of wheat or barley, followed by one of turnips, melons, beans, &c. Poor land is seldom cropped more than once in two years. When everything is approaching ripeness, watch-sheds, raised on poles to a height of 10 to 12 feet from the ground, are erected at all points, chiefly near melon-patches, and a night-and-day watch is maintained against thievish depredators. This argues badly for Corean honesty, but it is fair to add that such a watch is only held to be necessary in the case of fields adjoining the great highways.

A plough is used to till the ground, and a huge shovel wielded by three or five men—one guiding it by the long handle, the others on either side straining or jerking it with ropes attached to the blade—to break turf. The other implements in common use are a short sharp-pointed hoe, which fills the place of spade, hoe, and shovel, a reaping hook, a wooden barrow, and a bamboo rake. Rice is threshed by seizing a wisp in both hands and beating the grain out over a log or board; or, in the case of poor people, each head is taken separately, and the ears scraped off with a knife. Other cereals as well as beans and pulse are dealt with by flails, the threshing-floor as often as not being the public road. Winnowing is done by throwing the grain up in the wind. The hulling of rice is accomplished with a stone quern, as is the grinding of flour. For these purposes the "pang-a," worked by the hand, by the foot, or by water, is also used. The hand "pang-a" is a wooden mortar, usually 2 feet of tree trunk hollowed at one end, in which the grain is pounded with a heavy iron hammer. In the foot "pang-a" a weighty timber, fitted with a wooden peg for a pestle, is so balanced that a slight pressure raises the peg end a few feet above a rough granite mortar, which is bedded in the ground to receive it. The "mul" or water "pang-a" is the same instrument provided with a trough, into which a runlet of water from the nearest stream is diverted; when full the trough descends, empties, and the pestle then falls with considerable force on the grain beneath. In some places one sees as many as a dozen of these "mul-pang-a" worked by the same stream.

The ox is the farmer's great assistant. In Mid-Corea he is a splendid beast, hardy, tractable, and bearing a strong resemblance in build to our short-horn stock. A cane or iron ring for which his nostrils are pierced when young suffices to control him, and he is early accustomed to his constant work of load-carrying. The load is adjusted evenly in a wooden pack-saddle; if composed of small or loose articles, in panniers of plaited straw. In limited districts, and where the state of the roads permits it, a wooden sled, made of two slender poles bent at an obtuse angle by pressure, and kept about 4 feet apart by cross-bars, is fitted to the ox, so that one end rests on his neck while the bent portions of the poles act as runners on the ground. On this cut produce is brought in from the fields, and brushwood for fuel from the mountains. Ploughing, too, is all done with the ox, rarely or never with the pony. The products of the dairy are practically unknown. Milk is greatly esteemed, but the poor milking capacity of the cow is barely equal to the task of rearing the calf, and very little attempt is made to feed it artificially. While at work, draught cattle, like ponies, are fed on coarse fodder and a boiled slush of beans, chopped straw, and rice-husks. A good bull is highly prized, and not readily parted with. The Coreans

say it takes five years to bring him to maturity, and then he is worth the large sum of from 20 to 30 dollars, say 4*l.*, in the Söul neighbourhood; elsewhere his value varies considerably. The other domestic animals are black, hairy pigs, wily gaunt creatures, and horribly loathsome; wolfish dogs, possessing a surprising nose for foreigners; and fowls that almost equal their wild congeners, the pheasants, in powers of flight and wariness.

Population. That this part of the country is not populous is a conclusion arrived at without hesitation, though I should be at a loss to convey my impressions on the point in figures. Hamlets of a dozen or twenty houses are numerous in the cultivated valleys, but on the whole road from Söul to Wön-san I did not pass a dozen places of 200 houses, or, say, 1,000 inhabitants. Of course, it would be wrong to form any general opinion from this. The south of Corea is reputed to be twice as thickly populated as the north, and the occasional presence of South Corean immigrants in the Ham-kyöng and P'yöng-an Provinces tends to prove an overplus somewhere.

There are two distinct types of the country-town or village; the purely agricultural, which lies away from the beaten track, and that which depends as much on the entertainment of travellers as it does on farming. Any wayside *étape* furnishes an example of the latter kind. The road enters between two higgledy-piggledy lines of low, mud-walled, straw-thatched hovels, thrown up at random, without regard to convenience or effect. Heaps of refuse, open sewers, malodorous pools, stacks of fuel, nude sun-tanned children disporting themselves, and occasionally a crowd of eager disputants, all combine to make it a very indifferent thoroughfare. Most of the houses are inns or eating-houses, which do not aspire to provide lodging as well as entertainment. The main gate of the inn leads directly from the street into a quadrangle, bounded on two sides by open sheds, which are provided with troughs for the reception of pack animals, and on the other two sides by the guest rooms and kitchen. The host's quarters are usually, though not always, situated in the rear, and secluded from the traffic. The courtyard is untidy, often garnished with a powerful pig-stye or dunghill, and littered with fodder or earthenware pitchers and vats, whose contents are invariably the pickles and condiments so precious to Corean stomachs. In some convenient corner is the large iron cauldron in constant use for the preparation of provender for the ponies and bulls. The kitchen, a dark, noisome place presided over by a slatternly wench, I never had the fortitude to examine closely. My food was usually cooked in the courtyard over a charcoal brazier, and in my own utensils.

Fortunately, the guest rooms are bereft of furniture; nothing but a reed mat spread over the mud-floor, and some small blocks of wood for pillows, and, consequently, it does not take much time to sweep and clean them. In cold weather they are comfortably, sometimes uncomfortably, heated by means of flues passing under the clay floor. The landlord is a good-natured, dirty fellow, whose assistance is always in demand to unload or reload animals, a process in which he is a great adept. He or some of his folk must be up hours before daybreak to boil food for the ponies and bulls, for the Corean traveller is seldom later than cock-crow in starting from his inn. The worst feature about Corean inns is the vermin; they are of all sorts, and their numbers at times exceeded my most sanguine expectations.

The eating-shop, on the other hand, is completely open to the street with the exception of a shelf, on which the viands are exposed. These vary slightly with the season and locality, but small, ragged bits of raw beef, slices of bean-curd, boiled pork, salt fish, sprouted beans, chopped turnips, chillies, and steamed dough in rolls are the common stock-in-trade. The fittings consist of a rude furnace of stone and mud supporting a pot always full of a seething brown broth, a rice-copper, a bench of brass basins and spoons, a collection of coarse china bowls containing many coloured abominations, and an earthenware pan of glowing charcoal, kept constantly engaged with a gridiron, on which scraps of meat, or tit-bits composed of three or four onions and shreds of beef skewered on a wooden spit, are roasting. Wine is to be had at these houses and at the inns, except in very poor localities. Attendance is usually male; women superintend the cooking and the distribution of food according to the wants of customers. On two occasions, however, I came across the Corean "barmaid," whose finery, good looks, and free tongue seemed to be as popular as she desired.

The site of the agricultural village is a hill-slope facing the south. Over this the houses are scattered irregularly, and there is not much attempt at a street anywhere. Each dwelling stands in its own patch of garden, hemmed in by a neat fence of interlaced stems to mark the limits of possession, or to prevent fowls from

entering, and before each door is the threshing-floor of beaten clay, the workshop of the family. The stream which runs past the foot of the hill, or courses down a gully in its side, is lined with women and girls washing clothes with sticks instead of soap, preparing cabbages for pickle, or steeping hemp. The view over such a place is pleasing; uneven terraces of straw-thatch gaily decked with the bright green foliage and yellow star-shaped flowers of climbing gourds and melons, plots of red chillies, wide-branching castor plants growing to the level of the roofs, peach and pear trees on which the fruit is just ripening, dark glossy-leaved persimmons—all the tints of nature, in fact, heightened by contrast with the white-robed figures of the people.

Trade.

As for trade, there is very little to be seen on the Söul—Wön-san road: some loads of dried fish to Söul, and a few of hides to Chemulpo for export, were all I noticed. At the district towns and large villages foreign goods are offered for sale in neat booths, 6 or 8 feet square. The walls of these tiny establishments are draped with grey shirtings, Victoria lawns, and cheap towels, mingled with native cottons and grass-cloth. The proprietor squats tailor-fashion on the boarded platform or floor, and around him is displayed a varied collection of needles, Japanese matches and mirrors, Prussian blue in card boxes, and aniline dyes in bottles, cheap knives, santonin lozenges (these, the dyes and the needles, are of German origin), ribbons and braid, brass pipe-bowls and mouth-pieces of native make, and long cane stems for pipes. A sign of the advancing times is occasionally observed in cigarettes and lacquered holders of Japanese manufacture, and cheap foreign soaps modelled into shapes which present a maximum of surface with a minimum of substance. A bale or two of Manchester goods lends an imposing air of substantiality to a stock which might be easily bought outright for 2*l.* or 3*l.*

Minerals.

Although this tract of country rejoices in names suggestive of an El Dorado—"Keum-söng" (gold city), "Keum-hoa" (gold flower)—there are no apparent signs of mineral wealth. Gold is currently reported to exist everywhere across the peninsula. The washings at P'yöng-kang—a little north of my route—which were visited by Mr. Carles in 1885, are the most prolific in Central Corea. The only miners I met were three or four men digging iron-stones out of the bed of a stream near Ch'ang-to, and the only worker in metal noticeable outside the large towns is the blacksmith, whose tiny charcoal forge is rarely idle.

Mammals and birds.

To judge from appearances, no country should be better stocked with game, for once clear of the populous towns, and there are not many of these, forest and cover are abundant. I did not myself see anything to speak of, for the simple reason that I had no time to spare for purely sporting purposes, but I was frequently assured that pheasant, quail, pig, deer, and hare abounded in the hills, and that tiger and bear were obtainable with patience and luck. The only quadruped I noticed was a little striped squirrel (*Sciurus striatus*). The birds were such as I had been accustomed to observe around Söul. In the rice-fields were snipe, snippets, the large egret (*Herodias alba modesta*), the common blue heron (*Ardea cinerea*), wagtails (*M. ocularis* and *paradoxa*), ducks and teal in small numbers, and occasionally the pink ibis (*Ibis nippon*). The long grass was peopled with buntings (*E. cioides, E. spodocephala, E. fucata*), and the edges with tit-thrushes (*Suthora webbiana*) and red-starts (*Ruticilla aurorea*). Magpies, crows, pigeons, doves, and Brahminy kites frequented populous neighbourhoods, and rooks once or twice flocked in the broader valleys. In the wild districts nearing Keum-kang San, the chatter of the lovely blue magpie (*Cyanopolius cyanus*) was often heard, and tits (*P. minor, P. varius*) and warblers (*Reguloides superciliosus*) flitted noisily through the pines. I also noticed a grey shrike (*L. sphenocercus*), the golden oriole (*O. diffusus*), the common cuckoo, the little blue king-fisher, several woodpeckers (*P. major, Gecinus canus, Yungipicus scinthilliceps*), a nut-hatch (*Sitta amurensis*), Brandt's jay, and a few hawks and eagles which I was unable to distinguish.

Wön-san to Ham-heung.

Wön-san.

Wön-san* was opened to Japanese trade in 1879, and to foreign trade generally in 1883. Long before that time, however, it was well known in Corea as the most important seaport on the east coast. A few miles to the north of the Wön-san anchorage is the branch of Broughton Bay, known as Port Lazareff, which experts hold to be one of the best natural havens in this part of the world.

There is little to add to previous Reports on Wön-san. The bustling, prosperous, dirty Corean town increases in population, and must now possess fully 15,000

* Called also Gensan by the Japanese, and Yuensan by the Chinese.

Art. 11. Land-owners, as also banks, Companies, or private owners of colonies desirous of receiving immigrants, should present their respective Petitions to the Land and Colonization Department, declaring the number of individuals or families they require, the respective nationality, and also the advantages they may offer them according to the nature of the service which may be indicated.

A copy of this Petition will be sent to the contractor for transport, who will have it put into the language of the country to which the immigrants solicited may belong, the salary offered being indicated in the currency of such country.

That document, drawn up in duplicate, will be signed by the immigrant, with a declaration that he accepts the conditions proposed.

One of the copies will be handed to him, and the other delivered at the Land and Colonization Department upon the immigrant's arrival.

Art. 12. Immigrants shall remain under the especial protection of the Government and the General and Special Land and Colonization Departments during the first six months following their arrival.

Those located in private establishments who may wish to join private or State colonies, shall be able to do so within that period, subjecting themselves to the restrictions in Article 5.

Those also who may be in coast cities of the Republic may solicit, within the said term, transference to any other spot with which there be regular communication by sea, river, or by land.

Art. 13. Complaints made by immigrants will only be taken into consideration within that term, it behoving the Land and Colonization Department of the Federal capital, and the Special Land Departments (of the States), and the official Colonization and Emigration Agents, wherever there be such functionaries, and finally the Presidents of the Municipal Boards or Public Corporations, created in lieu of the old Municipal Chambers, to verify the statements of the claimants, promote the inquiries which may be necessary, giving full knowledge of the same to the Ministry of Agriculture, through the intermediary of the Governors, when the claim is made directly to the State functionaries, or through the General Land and Colonization Department when the inquiry is authorized by it; the functionaries referred to being bound to give their report upon the validity of the complaint.

Art. 14. The proprietor or manager of a private establishment, who is convicted of having failed in fulfilling engagements contracted with the immigrants, shall be compelled to fulfil them by legal means, and shall lose the right of obtaining immigrants, with the assistance of the State, for a term of from six months to two years according to the circumstances of the case.

Art. 15. Contractors for the transport of immigrants will incur the fines laid down in the respective contracts if, in the investigations carried out, as shown in the preceding Articles, it be proved that the immigrants of whom the inquiry treats are not agricultural labourers when they have been introduced as such.

Art. 16. The Navigation Companies which may have brought at least 10,000 immigrants during the year without there having been any complaint with respect to the baggage and the treatment shown to the immigrants shall have the right to a premium of 100,000 fr.

Art. 17. Only the following shall have the right to repatriation at the expense of the State:—

(1.) Widows and orphans who may have lost their husbands or parents within a year of their arrival in the Republic.

(2.) Immigrants who become crippled in consequence of injury suffered in the service in which they may be engaged if they have not yet completed a year's residence in the Republic.

Immigrants who find themselves in the above circumstances shall have, when they solicit the same, beyond the necessary passage, assistance to the amount of from 50 to 150 milreis, according to the number of persons in the family, for expenses on the voyage, &c.

The above provisions only comprehend those immigrants who have been brought into the country with passage paid by the State.

Art. 18. The Governors will take the necessary steps to protect the well-behaved and industrious immigrants against any kind of speculation in their respective States.

Art. 19. All complaints relative to baggage must be addressed to the General Land and Colonization Department, whose duty it is to take all the necessary steps that the same shall arrive with their respective owners at the place of their destination.

Part II.

Chapter II.—*Agricultural Property.*

Art. 20. Every landed proprietor who wishes to settle European immigrants on his property has a right to the favours set forth in this Decree, provided the conditions herein stipulated have been fulfilled.

Art. 21. Lands destined for the settlement of immigrants must be entered in the register referred to in Decree No. 451 (B) of the 31st May last, and cannot have been a less area than 500 hectares if uncultivated or 300 hectares if cultivated.

Their distance from the market centres or from the nearest railway station must not exceed 13,200 metres, measuring from the centre of the property.

Art. 22. The properties should be described in a Memorandum containing precise information as to the quality of the lands, salubrity, and fitness for tillage, the water-courses irrigating same, and also the nature of culture for which they are suitable.

Also when treating of lands already cultivated and worked, the roads upon the same must be likewise indicated, as also the buildings, machinery, and apparatus existing for the preparation of the produce.

Art. 23. The lands should be divided in lots properly supplied with water, and some wood land for domestic needs.

On uncultivated lands the area of the lots will be 15 hectares; on those already cultivated the lots may be of 5 hectares minimum, these lots having at least half of the area already cultivated.

The lots must communicate by pathways with one another, and with an existing or projected high road.

Chapter III.—*The Sale of Lots and Mode of Payment.—Aids to Immigrants.—Title to Property.*

Art. 24. Lots containing a temporary dwelling-house of not less value than 200 milreis, according to the type approved by the Government, shall be sold to immigrants with a family at the maximum price of 25 milreis per hectare if uncultivated land, or 50 milreis if the land be cultivated.

In the prices the cost of the temporary dwelling-house is not included.

The payment shall be made by annual instalments dating from the first day of the second year of the term, which shall not be less than ten years, and to the amount of each instalment shall be added interest not exceeding 90 per cent. per annum.

Art. 25. The landlords shall advance to the immigrants who are settled tools, seeds, &c., as also the necessary means of subsistence for themselves and families for the term of nine months, whilst they await the result of their husbandry.

The amount of the advances shall be added to the value of the lot, which, with all improvements, shall remain in mortgage to the landlord until the final payment.

Art. 26. The immigrant shall, upon his taking possession, receive a provisional title-deed of his property, on which shall be indorsed the price of the lot and the advances he may have received.

On this same title-deed the payments effected shall also be registered.

Immediately upon the termination of the payments due by the immigrant this title-deed shall be exchanged for another of a definite character, wherein he shall be given full discharge, and all the advantages established in the above-mentioned Decree No. 451 (B) of the 31st May shall be set forth.

Chapter IV.—*Default of Payment, and Abandonment of the Lot.—Transfer.—Valuation of the Improvements.*

Art. 27. In case of arrears in payments for two consecutive years the land-owner shall be able to claim surrender of the lot, paying the immigrant for the improvements he may have made and half of the instalments already collected, after deducting from that amount the sum due to the landlord for the advances made by him.

Art. 28. In the case of abandonment of the lot before completion of payment, the immigrant shall have no right to any kind of indemnity.

Art. 29. The immigrant is allowed to transfer his lot before having paid for it, provided the land-owner consents.

Art. 30. In cases of disagreement in the valuation of the improvements existing on

sandals and big iron hob-nails; a mender or maker of hats, whose sign is the rim of an old hat dangling from the roof of his shed; all these and many more are seen at large fairs. Foreign goods are exposed in numbers of small booths similar to those which I have already described. The throng of eager bargainers is always great; but the most noticeable feature about these markets is the large proportion of women present, sometimes as much as half. The fair is evidently more of a distraction than a business to the sex.

Ham-heung.

Ham-heung, the seat of the Governor of the Ham-kyöng Province, is prettily situated on the slope of a gentle hill, overlooking the So-chin River, which is here 500 yards wide, but so shallow in September that bulls and carts ford it easily. It is not a large place—30,000 people is about the extent of its population; yet it is far and away the most considerable in North-east Corea. The walls, which are in excellent repair, and look surprisingly neat in consequence of a little whitewash, inclose a space of half-a-mile square. Perhaps two-thirds of this only is occupied by buildings, the northern and hilly portion containing a lot of wooded or open ground to the rear of the Governor's residence, but extensive suburbs line the river —crossed by a substantial bridge of hewn logs supported on piles—and stretch away towards the south.

Seen from above, Ham-heung is interesting enough. The buildings comprising the "Yöng-mun" or Governor's residence rise in terraces to the north, where the hill is crowned by a grove of pines; the mass of houses below is not so closely packed as usual, and the dead brown of the thatch is in consequence relieved by an incessant movement of motley figures in the irregular streets; the prim gates and walls bear the appearance of things intended more for ornament than use. Beyond flows the broad river, its sandy bed cropping up in dry patches, where women congregate to wash clothes; and further still large rice-fields, interspersed with cultivated eminences, stretch away in endless succession to the mountains, which are blue with the haze lent by distance. Five miles down river—Ham-heung lies 10 or 15 miles from the sea—is the ancestral palace of the present dynasty, a circumstance which invests the neighbourhood with no ordinary interest in the eyes of the natives. Ham-heung bears a closer inspection than most Corean cities. This is, doubtless, scant praise, but the streets are decidedly cleaner, the houses more trim, and the people tidier and better-looking than any I had seen elsewhere in the country. There are considerable evidences of trade. A bazaar of square box-like booths, well-stocked with the usual varieties of foreign and native goods, follows the exterior of the south and west walls, and is always brisk with life and movement.

Provincial government.

The special importance of Ham-heung, however, lies in the fact that it is the seat of a provincial government. Formerly, the whole of Ham-kyöng was under one "Kam-sa" or Governor, but of late years the province has been split into two distinct administrations, one guided from Ham-heung and the other from Kyöng-söng, a city 300 miles further up the coast. This division has reduced the extent of the Ham-heung Kam-sa's jurisdiction so much, that it is scarcely fair to present his government as a typical one; nevertheless, it is that with which I am best acquainted, both through actual travel and personal intercourse with officials, and the observations which follow must be understood to apply to it more particularly.

The west division of Ham-kyöng includes thirteen prefectures of varying degrees of consequence, ranging from the thickly-populated districts around Wön-san to the uninhabited forests of the White-peaked Mountain. Each of these is administered by a Magistrate, who is subject to the orders of the Governor alone, and who in turn wields a very arbitrary authority over numbers of subordinate officers, military and civil. The theoretical unit is the "tong" of five families, under a "tong-chu," or Headman, who is elected for a fixed term, or for life, according to circumstances. (I say theoretical, because, as a matter of fact, the Headman usually controls a larger area than that indicated by five families.) His duty is to keep the revenue registers, which should be revised every three years, and he is held responsible for the general good behaviour of those under his charge. Each collection of five "tong" is superintended by an "il-chöng," who is directly under the authority of the village Elders. It is nothing but the patriarchal system worked to its fullest limits, and narrowing as it ascends until it culminates in the person of the Sovereign, who is the father of his people.

The Governor and principal Magistrates are natives of Söul, who owe their appointments to Court influence, and they take up their posts with the firm intention of becoming rich during their three years of office. Of course, everybody

recognizes that they must make money; the only point on which conflict arises is the question of amount. The perquisites of the different districts are well known—for instance, it was said that the Prefect of Ham-heung, if he confined his wants to what he was certain to get without undue measures, ought to be worth 500*l.* or 600*l.* at the finish of his term, the Kapsan Magistrate, 200*l.*, and so on. As nothing can remain a secret in Corea, the officer no sooner shows signs of exceeding these limits than he becomes the subject of lively discussion; if he keeps within them, a tablet is erected in commemoration of his beneficent rule near the scene of his labours. It is a mistake to suppose that the Corean peasant is long-suffering under extortion, or that every Corean Magistrate extorts. The character of a local official is easily ascertainable by a few diplomatic inquiries, and I have heard as many praised for their moderation—Corean for justice—as I have heard condemned for the contrary. The checks on misrule are few, but powerful in their way. In the first place, as the Coreans, borrowing a Chinese proverb, say, *tam koan o rei*, grasping officials mean rascally retainers; in other words, the Magistrate alone cannot misgovern—he must reckon with his agents. Now, though the Magistrate is always a perfect stranger to the country he rules, and therefore likely to betray little affection for it, it is not so with his personnel. Beyond some friends and relations whom he has brought with him from Söul to help him to bear the burdens of office, there are few else around him who do not belong to the locality, and it is only natural to suppose that these should find it to their interest to keep on good terms with life-long neighbours and their own kindred. I am free to admit that the Yamên-runner cannot often be painted in very rosy colours, yet no one who has travelled in Corea and noticed the good-humoured cordiality of his relations with immediate neighbours can refuse to credit him with a share of the milk of human kindness. What usage entitles him to receive he exacts relentlessly, and probably loses no opportunity of going beyond this when a safe chance presents itself; but those who ought to know say that he, too, has frequently to be coerced before his superiors can enter on a career of wholesale spoliation. Again, the character of the people is naturally excitable and passionate. Nowhere can a riot be more easily provoked than in Corea; one drunken man to lead is sufficient, as I can myself testify. The "man-in-kyo," or myriad-bearered sedan—the name explains itself—is not seldom placed at the disposal of obnoxious officials, and nothing can be more justly dreaded by them. A lot of Court influence is required to counteract the loss of prestige resulting from it. The experience sometimes ends in an indictment for extortion, which, if established, means the very humiliating and painful punishment of a beating on the shins in the most public thoroughfare of Söul, but a Court official can easily shuffle out of such predicaments by judiciously transferring the blame to his inferiors, who are given very little opportunity of defending themselves.

The foreigner, in his estimate of Corean institutions, must judge a good deal from fugitive impressions at the best of times. He soon finds that much of the actual daily life of the peasant is withheld from his prying gaze, and the conclusion follows that the methods and doings of the governing classes are beyond accurate personal observation. All, or nearly all, that he learns about them is at second-hand. However, the houses in which these people live and labour are frequently open to his inspection, and they furnish a curious index to the administration of the country. The first Magistracy I visited was that of a small prefectural town on the east coast. The buildings formed a square of 50 or 60 feet, with a small piece of open yard in the centre. The entrance lay on the south through a roofed gate, the doors of which were marked with the "monad," or Corean Government insignia, in red, white, and black colours. The exterior looked substantial, orderly, and neat; not so the interior. Facing the gate, the floor raised 3 or 4 feet from the ground, was a long room completely open to the south, except a portion 10 or 12 feet square partitioned off to serve as the Magistrate's office. The open room was his court-house. Tattered mats were spread at random over the wooden floor, and an earthenware pot holding a few embers of charcoal, for the purpose of lighting the everlasting pipe, stood in the centre. The unplastered mud walls were cracked woefully, the pillars supporting the heavy tiled roof were rarely perpendicular, and the rafters were grimed with smoke and covered with aged cobwebs. To complete the unbusinesslike aspect of the place a bundle of saplings lay in a corner, dirty robes hung on the walls and beams, and pipes, besoms, and gourds were scattered about the floor. The office was papered, but the paper was sooty and scribbled over with Chinese characters where it was not pasted with dirty rosters and other

memoranda. Recesses in the walls were fitted with doors and locks for the reception of the archives and funds of the district, the heatable clay floor was covered with rush mats which did not appear to have been disturbed for years, and half-a-dozen small blocks of wood for pillows explained the principal use to which the room was put. Most of the court-yard below was taken up with brushwood, implements for thrashing refractory persons, and a very unpleasant refuse trough. There was absolutely nothing, except the gate, to stamp the official character of the place. The rosters, it is true, showed a staff of twenty or thirty clerks, and they were fittingly represented by some discontented-looking men, one or two the worse for liquor, who wandered aimlessly in and out the gate. I had an opportunity of seeing how the office work is carried on. A round table no bigger than a foot-stool was produced, and with it an ink-stone, Chinese ink, and hair pencils. Squatting on a mat, the writer seized a thick roll of paper in the left hand, and, without supporting it in any way—I have rarely seen a Corean write on a table—dashed off his letter, gradually unrolling the paper with his fingers as he progressed. The bystanders, including my man Kang, interrupted him with voluble suggestions and objections, to most of which he seemed to pay a certain measure of attention. The latter was then cut off the roll, neatly folded into a narrow oblong, so that the pasting of one corner sufficed to close it, impressed with a seal or two, addressed, and, after some altercation, dispatched.

Many of the smaller country Yamêns resemble this one in every particular. The buildings are frequently larger, and rendered more imposing by pavilions and two-storied gates, but repulsive untidiness and neglect are common to all. At Ham-heung, however, the residences of the higher provincial authorities were maintained in much better style, and the internal arrangements were neat, luxurious even. I had previously known the Governor when he was President of the Foreign Office at Söul, and though I had made it a rule to avoid the official hospitality usually extended to foreigners travelling in the interior, Cho Pyŏng-sik's cordial and pressing invitations to occupy his guest rooms on the ground of old acquaintance made me deviate from my rule for once. My quarters were comparatively cosy, bare of furniture of course, but free from disagreeable accessories. Altogether the Yamên covered a large extent of ground, the buildings were good and solid-looking, and the appearance of the whole was enhanced by a broad, well-kept road, leading to the principal entrance.

Corean entertainments

The Governor was very ill with malarial fever when I reached Ham-heung. A few doses of quinine rapidly banished this, but, being still too weak to amuse me himself, he good-naturedly insisted on placing me in the hands of his Prefect. The usual entertainment followed. The "show" place of Ham-heung is a pavilion overlooking the river, said by the Coreans—no mean judges of scenery—to furnish the best view in the neighbourhood. Thither I was borne in a chair, accompanied by the Prefect and a host of gaily-robed followers. The repast provided looked excellent, and, to a very hungry man who did not object to an undue flavouring of chillies in everything, it might have been appetising. Fortunately or not, I had taken the ordinary precaution of a substantial meal beforehand, so that I am unable to do much more than enumerate the dishes: a bowl of boiled chicken and soup and another of rice and minced meat, dishes of boiled beef cut up in thin slices, salted vegetables, *crataegus* leaves coated with sugar, sliced pears and persimmons, little tots of soy and oil, wheaten cakes sweetened with honey and fried in oil, and a bowl of water decorated with chilli shreds and slices of raw turnip—the whole unmistakably dominated by a dish of raw tripe, a Corean tit-bit, which smelt evilly. The bowls, chopsticks, and spoons were of brass, the other utensils of rude porcelain. A superior sort of liqueur, resembling Curaçao, called "sweet red dew," and an infusion of ginger, were the beverages. After the meal, which I took particular pains to shorten, a band of musicians struck up a slow, plaintive, timeless strain, and a bevy of "Ki-săing," or dancing girls, were ushered in. Their dance is nearly always the same. To Coreans it is a pathetic story in postures, and some Western connoisseurs profess to discover in it a great deal of beauty and originality; but to my mind the performance may be vaguely described as a not unpleasing mixture of minuet and quadrille, with a dash of the reel towards the finish.

This is the stereotyped entertainment of Corea, a combination of all that is best in the country of beauty, music, dramatic representation, and eatables. The "ki-săing" and musicians are specially maintained by the local authorities for the delectation and amusement of themselves and their guests, and no opportunity of employing their services in beguiling the time would seem to be lost. Foreign

visitors and strangers life myself are, besides, favoured with presents of articles of food, such as eggs, fowls, beef, fruit, wine, &c. These are difficult to refuse, and frequently become an unmitigated nuisance from the demoralizing effect they produce on the minds and bodies of one's followers, to whom they are nearly always relegated.

Ham-heung to the Yalu River.

We left Ham-heung on the 21st September to continue our journey along the coast as far as Puk-ch'öng. The first day of ten and a-half hours fast travelling, exclusive of halts, brought us to Hong-wön, a prefectural city situated near the sea, which shows signs of having been a place of greater consequence than it is now, and the second day of equally hard going saw us at Puk-ch'öng. On both days the road was kept till long after nightfall, a practice which can scarcely be recommended in Corea. Once the Corean closes his house for the night he strongly objects to reopen it, especially to a large party, for any consideration. A single experience of the difficulty encountered in obtaining a lodging after dark would entitle one to stamp the people as a very inhospitable race, whereas it is barely sufficient to say that they are exactly the reverse. I have been more than once surprised to hear foreigners inveigh against the Coreans for inhospitality, and I can only conjecture that those who complained must have been the victims of late journeying.

Puk-ch'öng

Puk-ch'öng, after Ham-heung the most important town in this part of Corea, is the seat of a "Pu-să" or Prefect, and has a population of 6,000 or 7,000 inhabitants. It is built in the form of a square, on a level space at the foot of the hills which determine the coast. The walls are mathematically straight, about as long—1,000 yards—in one direction as in the other, and are built of rough stone-work to a height of 20 feet on the outside. On the inside a solid bank of earth backing supports the masonry, and, being planted with willows and pines, affords an agreeable promenade, which the natives are not slow to enjoy. The river in the broad stony valley below is a torrential stream split into half-a-dozen channels by lines of gravelly débris, and is absolutely useless except for irrigation purposes. The striking features about Puk-ch'öng are the roofs of the houses, mostly birch-bark kept from curling by rows of moderately heavy stones, and chimneys in the form of hollow tree-trunks. It is needless to say that fires are frequent. Few things are more inflammable than birch-bark, and the Coreans themselves admit that the wooden chimneys are unsafe. The official buildings are remarkably good, and testify more than anything else to the comparative opulence of the neighbourhood, which profits alike by the traffic along the coast to Kyöng-söng and Wön-san, and by the inland trade to the mining districts of Tan-ch'ön and Kapsan.

Foreign trade.

The trade from Wön-san is chiefly in Manchester cottons. These mount the coast as far as, if not farther than, Kyöng-söng, which is nearly 200 miles north-east of Puk-ch'öng, and penetrate the interior, always in rapidly diminishing quantities, to the Yalu. It is interesting to note the progressive increase in prices occasioned by the cost of carriage: in Wön-san the Corean foot of grey shirtings—the piece of 38 yards measures 62 or 63 Corean feet—is sold retail at 40 to 45 cash (2½*d.*), in Ham-heung at 50 cash (3*d.*), in Puk-ch'öng at 55 to 60 cash (3½*d.*), and in Kapsan at 70 to 75 cash (4½*d.*). North of Kyöng-söng the small demand for foreign goods is supplied from the Wladiwostock market. Doubtless, with a view to extend the influence of this market in North Corea, a trade Convention had been concluded a year previously between the Russian and Corean Governments, under the terms of which the duties levied on foreign articles at Treaty ports were reduced in favour of imports overland through Russian territory. Kyöng-heung, a town on the Tumen River, and close to the few miles of Russian frontier which are conterminous with Corea, was at the same time declared open to the residence of Russian subjects, and it was evidently hoped to create a market there after the style of Kiakhta and Maimaichin. My inquiries at Puk-ch'öng did not elicit much to justify such a hope. Kyöng-heung is a squalid town of perhaps 1,000 inhabitants. It has been described to me as a "miserable hovel, half in ruins," and not at all the sort of place to attract persons who wish to better their fortunes or to make money. For about ten years a small trade with Wladiwostock—principally cottons and dyes in return for cattle—has been in existence, but my informant, the leading merchant of Puk-ch'öng, spoke of it rather contemptuously, asserting that there was not a single Corean of capital north of Kyöng-söng, and that the Tumen neighbourhood was too poor to produce one.

Kyöng-heung

The Russian Convention was news to him; his correspondent at Kyöng-heung had not mentioned anything about it.

From all accounts, it is fairly certain that the trade by this overland route cannot attain much importance under present conditions. Goods deposited at Kyöng-heung, after a land journey of 140 miles from Wladiwostock are hardly likely to be on an equal footing with the same class of goods discharged on the jetty at Wön-san, notwithstanding the 2½ per cent. reduction of duty in favour of Kyöng-heung. The area open to Russian commerce is, therefore, confined to the basin of the Tumen and the country southward for some 150 miles, all of which, as I have already stated, is poor even in Corean estimation. The Tumen, too, is an insignificant river, and by no means deserves the singular reputation which journalism has thrown around it. That it forms the north-east boundary of Corea for almost its entire length is its chief claim to political consideration. Its commercial importance is of the slightest. Like all East Corean rivers, it is shallow, sandy, and channelless. Near the mouth it is probably a mile wide, including the sandbanks in the centre, but at Kyöng-heung, which is 30 miles from the sea, its width is no more than 200 or 300 yards. Up to Kyöng-heung only about two feet of water can be absolutely depended on, and the navigation is therefore limited to flat-bottomed boats, the largest of which are capable of floating five or six tons of timber. The farthest point to which boats of any sort ply is, I believe, 60 or 70 miles from the coast.

Tumen River.

At present the only marketable products of North-east Corea are cattle and timber. Yet the forests are being denuded rapidly by gangs of irresponsible Chinese, without, so far as I could learn, any serious interference from the local Corean authorities, and the cattle, formerly so plentiful, have within the last few years been decimated by a murrain of the deadliest kind. Accounts varied, but none placed the loss from this scourge at less than 80 per cent. of the total number of beasts in the districts affected.

The road from Ham-heung to Puk-ch'öng is passable. As a rule, it is broad—10 or 12 feet—and free from obstructive ditches, but it is not so level as I was led to expect. At two points in this journey of 67 miles we were 1,000 and 800 feet above the valleys on either side, while ridges of minor elevation were quite as frequent as elsewhere in Corea. I gathered also that the road northward to the Tumen was similar in character, and certainly not better, so that merchandize carried over it cannot lie under any particular advantage by reason of speedy or less costly transit.

Puk-ch'öng to Kapsan.

From Puk-ch'öng there are two routes to Păik-tu San: that which is usually travelled by the Corean Frontier Commissions viâ Kil-chu and Musan, and another leading directly northward through Kapsan. The former is much the more interesting, but I was forced by the lateness of the season to adopt the direct road, which is at least 200 miles shorter. On the 23rd September, then, we struck inland, and, following the Puk-ch'öng River for some 25 miles, to its source, in fact, next day reached the crest of the range, which here fringes the highlands of North Corea.

Hu-ch'i Ryöng.

The ascent of the Hu-ch'i Ryöng, as this chain is called, is abrupt and picturesque. One breaks from the deep-wooded glen, which has been rising and narrowing all the way from Puk-ch'öng, up the mountain-side through a magnificent forest of oak and birch, whose only denizens appeared to be confiding little squirrels and thrushes. The top of the pass (4,300 feet) brought us in contact with our first specimen of the Corean backwoods, that is to say, with log-houses and birch smoke. The settlement, consisting of six or eight huts, depends almost entirely on the Kapsan—Puk-ch'öng traffic for subsistence, for Hu-ch'i Ryöng is a recognized halting-place which no one would dream of passing, no matter how hurried. Small crops of oats, hemp, and potatoes, of excellent quality, are grown in cleared land in the vicinity, but everything else, including the commonest necessaries, is procured from the sea-coast. The evidences of trade at Hu-ch'i Ryöng were considerable. During the four or five working hours I spent there I counted upwards of fifty ponies in the few yards of street, most of them bound north, with loads of grey shirtings and old used cotton, those going southward bearing burdens of rudely-smelted copper, hemp, and birch-bark.

The character of the country traversed in our progress to the north was completely novel. We had left warm, low-lying valleys producing rice and cotton, and had entered a plateau-like region where these crops are impossible, their places being taken by oats, millet, and hemp. On the sea-coast it was still summer, yet 20 or 30 miles inland severe frosts had blanched the tops of the firs and converted the

bright green turf and shrubbery into withered brown masses of wearying tameness. The 100 miles' journey from the Hu-ch'i Pass to the Yalu at Hyei-san was a gradual descent, with few remarkable irregularities, from a height of 4,300 feet to 2,800 feet above sea-level. It was mostly rolling or undulating country, a good deal of it very suitable, I should say, for grazing purposes. For a short distance below the pass our way lay through woodlands, broken by an occasional marshy glade, uncultivated, and almost uninhabited.

Clearings have been recently made here and there by the simple method of setting fire to the timber, and there were many indications that the population was increasing, but it was only on nearing Kapsan that large tracts of cultivated land were observed. Isolated houses, or clusters of two or three, were noticeably frequent, a point which sufficiently indicates the immaturity of these parts. Besides, the log-huts plastered with clay, roofed with thatch or shingle, and fenced with rude palisades for protection against the incursions of wild beasts, conveyed an impression of primitiveness which the remains of charred tree-stumps in many of the fields helped to strengthen. As one would expect, game was plentiful. In a five minutes' walk from our resting-place at Chang-ka I flushed scores of pheasants, and a native hunter told me that, an hour before my arrival, two deer had come down to drink at the stream in front of the village. Being out of powder he was unable to bag them, he explained. All the streams, which here belong to the Yalu system, contain excellent trout. They are caught by the rod with a horsehair line and a rude fly made of a few deer-hairs tied roughly to the hook. Two nice fish of from ½ lb. to 1 lb. weight were brought to me at Hoang-su Wön, and I was told that larger trout were common, but, as a rule, the Corean angler has to exercise as much patience for as small results as his brother in Britain.

Kapsan.

At noon on the 27th September we were ferried across a branch of the Yalu, and an hour later entered Kapsan. At Söul I had heard much of this place. The neighbourhood is popularly supposed to contain most of the mineral wealth of Corea, and I expected to find, in consequence, a busy mining town, wealthy, populous, and noisy. I was never more thoroughly disappointed. Kapsan is a collection of perhaps 300 houses inclosed by an apology for a wall, which is crumbling where it has not already fallen. The Yamên exhibited the universal symptoms of decay, the huts were patched and rickety, the birch-bark roofs—the bark is kept in place by a layer of earth—nourished a forest of tall weeds, which had been withered by the frost, and lent a peculiarly depressing effect to the scene; the streets were unusually filthy, and scoured by troops of ill-favoured curs and pigs, while, as for the inhabitants, they were without exception the idlest and rudest Coreans I had come across, and appeared to divide their day and part of their night pretty equally between inspecting my belongings and carousing. I inquired the reason why nobody seemed to be doing any work. The question occasioned not a little surprise—it is one which no Corean would think of putting so bluntly; but I was soon informed, with all the outward signs of joy and satisfaction, that the Prefect had been suspended from his functions for some grave irregularity, and was only permitted to transact business of a pressing nature pending a decision of the Central Government at Söul. It was positively amusing to watch the earnestness with which the matter was discussed by every soul in the place. I could not discover that it concerned any one but the Prefect himself, a colourless individual who had earned neither the love nor dislike of his people. The national fondness for idleness and gossip is pronounced, but nowhere else was it brought more vividly to my notice.

There is no doubt that Kapsan was once a very flourishing place. Its antiquity can hardly be disputed. In Corea, as in many other far Eastern countries, architecture is rarely permanent, and so little attention is devoted to heirlooms, that the archæological observer seldom meets with a single relic on which he can found a satisfactory calculation. Tradition, however, says that Kapsan was for a long time the capital of some of the many small States which divided Corea in pre-historic times, while its consequence in more modern days may be judged from the circumstance that the Chinese at the Corean Gate, which is 400 miles away, called the early tribute bearers "Chia-shan Kao-li Jên," or Kapsan Coreans, to distinguish them from the natives of Eui-chu and P'yöng-yang. At present, it seems to have fallen signally from its high estate. Officially, it is still the seat of a Prefect, but, commercially, it is merely a stage on the roads to the mining districts around. The miserable poverty of the town itself was remarkable; my servants even commented on it. Such was the dearth of ready money, that a leading tradesman on whom I

had a lettter of credit for 10,000 cash, or 2*l.* 10*s.*, had to spend the best part of a day collecting the amount from his friends and neighbours.

A day's journey northward through a long-settled, well-cultivated region brought us to Un-ch'ong, where there are gold washings. On the way I called on a "millionnaire," to whom I had letters from my Gensan acquaintance. His home, a country house 4 miles out of Kapsan, was in keeping with his reputation for opulence, being compact, well built, and in thorough repair. I found him in a clean papered, comfortable room, seated (Turkish fashion) before a breakfast of rice, pickles, and stewed venison. He was an excellent type of the Corean country magnate, fat, proud, sly, and hospitable. His wealth was partly hereditary, but the old gentleman was well known as a successful speculator through middlemen in gold dust and foreign goods, and was wise enough, in view of the temptations he offered to official interference, to keep his money engaged in commercial ventures at Wön-san, P'yöng-yang, and other distant places. Though the possessor of many acres, and by far the richest man in a district as large as an English county, he was unable, or said he was, to produce 5*l.* in ready money. My references, he admitted, were the best possible, yet the most he could or would do for me was to give me an order for 10,000 cash on an agent of his at Un-ch'ong. The gold season was finishing, and cash was "tight." I now learnt for the first time that sycee and Japanese silver dollars are easily negotiable at the gold washings, and I should strongly recommend any future traveller, if he wants to solve a most vexatious difficulty, to bear this in mind.

Gold.

If I have not touched on the subject of gold already, it is not for want of material. It is one on which the Corean is always voluble. His country is impregnated with the precious dust, he says; it exists everywhere, and I am inclined to think, from my personal experience, that this statement is one of the truest he makes. At the first blush, the stranger may be excused if he laughs at it. Never, by any chance, does he see a gold trinket worn or for sale. Its use in art work is infinitesimal; workers in silver abound, but there are none in gold. In truth, the vast majority of the people are too poor to cultivate ornamentation so precious, and the few who are rich enough know better than to make themselves singular in this respect. Nevertheless, in view of the assured fact that gold has been mined in Corea for hundreds of years, its utter absence, either in the shape of jewel, ornament, or coin, is remarkable. Gold always leaves the country, we are informed, in explanation; there is no use for it in Corea, and therein lies the key to the fabulous stories of Corea's mineral wealth, which were current before the advent of Treaties. A very slight production of gold suffices to attract attention to any country; it is, therefore, easy to understand that the comparatively large quantities which passed steadily through Eui-chu aud Fu-san, when these were the only outlets to foreign markets, gave rise to the wildest conjectures.

In Japan especially the most absurd notions prevailed, for there gold is practically non-existent, and thither the lion's share of the gold of Corea has always found its way. Indeed, there is every reason to suppose that all, or nearly all, the gold Japan possessed before she was thrown open to foreign commerce was of Corean origin. Nowadays one learns, on the unimpeachable authority of the Customs Returns, that the export of gold is far from despicable. The figures by no means answer the expectations raised by native reports, but they forbid the pardonable scepticism which foreigners formerly exhibited towards the subject of Corean gold mines. I should also add that they present a very inadequate idea of the actual, not to say possible, gold-producing power of the country, for it is a well-known fact that large quantities of gold go abroad which do not come under Customs cognizance.

Mining for gold in Corea is almost entirely "placer." The individual areas worked are rarely large, few fields employing as many as 500 persons. Sometimes they are completely in the hands of people resident in the vicinity, and exploited in common, but all the greater washings are as renowned in Corea as elsewhere for collecting the riff-raff of the population from every part of the country. Indiscriminate gold-seeking is prohibited by law under the severest penalties. Government authorization is the first step towards opening a "prospect;" when opened, it is kept under strict official supervision.

The public revenue is derived from a heavy fee paid monthly by each miner while at work, the old system of a royalty on the output being much too productive of disturbances. As it is, the licensing fees vary with the locality, or the caprice of the superintending officer, and revolts among the miners constantly occur. Whenever these assume a serious character, the authorities at once display an Oriental

conception of the art of government, by closing the mines (thereby doing a cruel injustice to the neighbourhood), executing a few of the individuals who were probably most deeply wronged, and permitting the prime authors to escape wholly or with slight punishment.

The miners usually work in gangs of a dozen or so. At popular washings where space is an object, their "claim," called a *pata* (field), is perhaps seven or eight yards square, and carries with it the right to connect it by a sluice with the nearest stream.

The mode of working is simplicity itself. Three or four of the band loosen the soil at the bottom of the pit—I saw none more than 15 feet deep; two or three pass it up in baskets to the surface, a couple are constantly engaged baling water into the sluice, and the remainder take their ease above until it comes their turn to relieve the people at work. The gold-bearing clay is then carried to a washing hole, where the panners deal with it. I have it on the authority of an old Californian miner that the Corean panners handle their wooden bowls with uncommon dexterity, and allow very little "dust" to escape them. In many other ways the Corean miners show the fruits of long experience, but their *bête noire*, water, is and has always been an insoluble problem. Pumping appliances are unknown, and for want of them the deeper and presumably richer deposits are everywhere untouched. The water has only to overcome the baling capacity of a couple of pails, and with a "hal su öpso" (no help for it), the gang betakes itself to fresh ground, with the sad consciousness that the claim it has left retains most of its riches. Of course, "tail-races," and elaborate ones, too, are constructed wherever the nature of the ground permits, but they soon become unmanageable and have to be abandoned.

Gold-fields occur near the coast, from Wön-san to Ham-heung, the most prolific being those of Yöng-heung and Chöng-p'yöng. It was impossible to obtain reliable information with regard to them, and I could not spare time to look for myself. Judging from the numbers of men and boys I saw in the unmistakable clay-stained breeches of the gold-digger, it was clear to me that they must be extensive. At Kapsan, too, much is heard of the washings of Tan-ch'ön, the neighbouring prefecture on the east. Report says they are the richest in Corea.

Later on I visited a typical northern gold-field at Un-ch'ong, near the Yalu; thither at the height of the season, that is to say, immediately after the summer rains, the *auri sacra fames* attracts as many as 500 men; by the first week in October frosts had begun to make the work of washing cold and disagreeable, so disagreeable that barely 150 miners were at work; and, finally, winter puts a stop to everything, though not unfrequently a few enthusiasts are still found who pursue their avocation by laboriously breaking the ice-bound earth with picks, and melting it in a cauldron. . . .

Each miner at Un-ch'ong paid a tax of 5*s.* monthly to the provincial Government, and fees amounting to 1*s.* a-month to the local authorities. None of them were rich, or ever hoped to be. The Chief of one gang, a remarkable "rolling stone," who had been to Wladiwostock, Japan, Shanghae, and Peking, in the course of a tempestuous career, assured me that if his men averaged 15 dollars (2*l.* 10*s.*) a-month clear earnings they were very lucky.

On my return journey to Söul a month later I also passed through the districts of Syöng-ch'ön, Eun-san, and Cha-san, in the Province of P'yöng-an, where much gold is produced, and altogether I saw some fair examples of the Corean gold-fields, but nothing brought the possible auriferous wealth of the country so forcibly to my mind as the following circumstance:—Journeying south from Samsu, we were stopped early in the day by a branch of the Yalu, which was too deep to ford. While the ferry-boat, a sort of twin "dug-out," was transporting the ponies and baggage across by instalments, my attention was drawn to a man who was washing something in the river a few yards away. I soon noticed the usual scanty equipment of the gold-digger—a wooden bowl, short-handled hoe, and wicker basket; but there was no pit in sight, and no other person working. To my astonishment, he turned to the river bank on which we were all standing, scraped a basketful of sand and gravel from the surface, and proceeded to wash it. The sands were hardly Pactolian, for I could scarcely see the few particles of gold which resulted. It was the ferryman's mate who, while business was slack and the weather good, amused himself profitably in this way. "He had only lately discovered the existence of gold in the river bank," he said, in response to my questions; "he had not made deeper researches, and had not turned gold-digger, because the occupation was not lucrative enough; besides, he had no licence, and

the ground was not suited for proper washings—too much water." And so it is I strongly suspect throughout the country, for I was repeatedly told that gold was known to exist in places where no attempt was made to work it. One would think that people so poor would rush to acquire, no matter how slowly or laboriously, the riches hidden everywhere around them. I could have scarcely believed that even Corean indolence was proof against such temptation, but here was evidence of the fact. On the other side of the river was a small village, where I noticed two or three able-bodied men smoking imperturbably, who, in any other country, would have been delving for wealth. It is difficult to account satisfactorily for this singular indifference. No doubt the Government prohibition has its effect on private enterprise, and a gold washing opened under official auspices entails an amount of intercourse with their Rulers that most Coreans would beg to be excused. Besides, the gold-digger is held in contempt as a turbulent sort of adventurer, who is always poor in spite of his hard work. "He digs gold," it is scornfully said; "well, why isn't he rich?"

Chinese on the frontier.

During the evening I spent at Un-ch'ong I was disagreeably reminded of the presence of Chinese, by hearing somebody inquire in unmistakable Shan-tung tones for "that low devil." I was in the privacy of my room at the time, *en déshabille*, enjoying the luxury of a camp chair, nevertheless, I felt it my duty to meet the fellow's wishes without delay. Two years had elapsed since I had been called such a name—Corean rudeness goes no farther than "yang-in" (foreign man), used ignorantly and without any opprobrious meaning—and perhaps long disuse had made me sensitive. My visitor was considerably astonished at the "devil's" sepulchral emergence, and, dropping his swagger, forthwith took to his heels, but I arrested his flight, and in the presence of an admiring crowd of Coreans, many of whom were acquainted with Chinese, I gave him full particulars concerning myself. From all accounts, the neighbourhood I was about to enter was a rough one, and it was absolutely necessary to nip all demonstrations of disrespect in the bud, in order to accomplish the object of my journey without trouble. Mr. Yüan, the Chinese Resident at Söul, whose name is a terror to Chinese evil-doers throughout Corea, had courteously furnished me with letters to officials on the Manchurian frontier, and as the indefatigable Kang seized every opportunity to mention the fact, I was never afterwards treated with the slightest incivility by Chinese.

There were thirty or forty Chinese at Un-ch'ong, wood-cutters who had felled their trees and prepared their raft, but who had been unable to take it down the Yalu owing to the paucity of the previous summer's rains, and the consequent low state of the river. While waiting for better luck in the ensuing year, they eked out a threadbare existence by selling spirits and Chinese pastry to the gold-diggers. They well knew that Corea was a forbidden land to them, and for that reason kept as near the frontier as they could during their peregrinations. Along the timbered valleys of the Yalu and its tributaries, and, I am given to understand, on the Tumen also, similar bands of hardy Shantungese may be encountered, as well on the Corean side as on the Chinese side of the rivers. Winter and spring are passed in cutting trees and collecting them at a suitable point in the river, where the raft is constructed. As soon as the rains swell the volume of water sufficiently, the raft is piloted down to the mouth of the Yalu, whence the timber is carried by junk to Newchwang and Tien-tsin. All this is accomplished under circumstances of considerable hardship and danger, particularly during the passage of the timber down stream, for the river often rises so suddenly that rafts become unmanageable, and involve their owners in the destruction which speedily overtakes them. "Lumbering" on the Yalu is a very old industry, so old that the lower reaches of the river, it is said, are denuded of marketable timber, yet, curiously enough, hardly a single Corean is engaged in it. Of course, the Coreans are perfectly aware that Chinese have no right to appropriate timber on the south bank of the Yalu, but the supineness of the officials, combined with the indifference of the people, makes everything possible to a few determined men, and so it happens that forests, which ought to be a lucrative source of revenue to the Corean Government, only serve as a means of livelihood to some hundreds of enterprising Chinese.

Leaving Un-ch'ong on the morning of the 29th September, an hour's going brought us to the crest of the ridge overlooking the Yalu, whence, the day being clear, we got our first view of the famous Păik-tu San ("White-peaked Mountain"). Its renown was at once comprehensible, for distant as it was, the view was majestic. The white irregular mass towered, without any marked or prominent peak, head and shoulders over the surrounding hills, though one could see that it

was not very lofty, as mountains go. To my great grief the glass revealed that, whatever might be the cause of its colour at other times, the whiteness was then due to snow, which some Chinese present told me had fallen during a nor'-wester I had encountered a few days previously on the road from Puk-ch'ŏng to Kapsan. Just at the point where this mountain is first visible a small temple has been erected for the purpose of offering sacrifices—made by the King of Corea every year on the 4th of the 8th moon—to the Păik-tu San deities. At Söul I was led to believe that the officials deputed to perform this function actually ascended the mountain, but they prefer a compromise the efficacy of which has apparently never been doubted.

Hyei-san.

A short, sharp descent brought us to Hyei-san, a military out-post on the Yalu, and, according to my information, the last notable abode of men in the direction I wished to travel. All my inquiries hitherto about Păik-tu San, and the best mode of approaching it, elicited little beyond that Hyei-san was the point we had to make for. Arrived at Hyei-san we were recommended to go to Po-ch'ŏn, a station 15 miles further up the Yalu, and positively the last in that direction, and thither I induced the Kapsan pony-drivers, with difficulty, to carry my belongings. Hyei-san stands on a small bluff, and has some of the appearance of a fort, but there is no garrison. The officer in charge had an escort of half-a-dozen soldiers, only two or three of whom were in uniform, and exercised jurisdiction over the civil community, some 200 in number. At the Yamên I noticed a prisoner in the "cangue:" it was the old story in Corea—"drunk and disorderly."

The Yalu.

The Yalu at Hyei-san is a good trout-stream, and no more. Bull-sleds ford it regularly with loads of timber, and, though 40 or 50 yards wide, its depth cannot often exceed 3 feet. A few "dug-outs" are kept at suitable points for the use of foot-passengers. Our straightest road to Po-ch'ŏn was to follow the river, but the banks are so high and precipitous, and so densely clad with trees, that we had to make a long detour through the few remaining valleys under cultivation, and over more than one steep, wooded hill.

Păik-tu San.

Originally a small frontier post, Po-ch'ŏn has completely lost its military character, and is now a collection of ten families presided over by a small official, who considers it no honour to be the last representative of Corean rule in this quarter. Here at last I met a man, a combination of hunter and farmer, who had ascended Păik-tu San and seen the lake on its summit; and, under his guidance, I made dispositions for the journey. My baggage was cut down to the finest limits, and resolved itself into a blanket, a change or two of clothes and foot-gear, Liebig's extract, hard biscuits, a flask of brandy, medicines, a rifle, shot-gun and some cartridges, pocket aneroid, watch, photographic apparatus, and boiling-point thermometers. Four bearers—two were guides who professed to know every path in the Păik-tu San forests—carried these and a supply of millet sufficient to last the six Coreans of the party for three weeks.

The expedition at ordinary times would only take ten or twelve days, but the season was late, and precautions had to be taken against snow, which it was declared fell so heavily at this period of the year as to make travelling impossible for days together. The journey can only be made on foot, though ponies and bulls are utilized by the hunters—speed is never an object to them—to carry small compact loads everywhere through the forest.

After the usual delays, we succeeded in quitting Po-ch'ŏn at noon on the 1st October, but only to stop again 2 miles further on at the house of a well-known hunter, for various reasons. One of the bearers repented at the last moment and found a substitute, while the guides sought high and low for clean white rice, a rarity on the Yalu, which was done up in small paper parcels of an ounce or two for sacrificial purposes. A large portion, nearly a pound, was set apart for Păik-tu San itself, if we ever reached the mountain, as our leading guide remarked dubiously. The utmost care was taken of these rice offerings. I was disposed at first to look on them as part of a perfunctory performance carried out for form's sake, but the consternation which once seized the whole party, including my man Kang, at their supposed loss, was too genuine to permit a doubt of the true feelings of the Coreans in the matter.

Sacrificial offerings to local deities.

Next morning, as luck would have it, heavy rain fell, but, fearful of fresh defections, I seized the first moment that the downpour relapsed into a drizzle to start

my band of bearers and followers. We struck at once into a dense forest of fir, larch, pine, oak, and poplar, which extended with slight intermissions of open ground all the way to Păik-tu San. Our road was that followed by the hunters in their excursions in search of deer-horns and sable-skins, and was probably no better nor worse than any other forest path. My only complaint against it was that it was unnecessarily tortuous. We were continually crossing and recrossing streams, making long detours to avoid fallen trunks, and winding among the trees, absolutely regardless of the points of the compass, and exactly as the pioneers of the route had blazed the way. Occasionally we encountered dense thickets, where I usually left portions of my clothing, and spongy marshes, which the bearers anathematized, but, as a rule, our path was obstructed only by tree-trunks, and was very pleasant walking. We marched in single file, the forest not admitting of any other order, and I was glad to observe that no one dawdled. I soon learnt the reason.

The first clearing we passed through was a typical backwood's scene: three log cabins lining a rill of water, a few acres of dark forest loam closely dotted with charred tree-stumps, short zig-zag furrows overrun with weeds—the whole girdled by an appropriate setting of thick woods. It was a lovely place, and yet uninhabited. I asked why. "Can't you guess?" rejoined one of the bearers, a sententious character. "Are not those houses good, and this land rich? It would take at least two years' work and a capital of 3,000 cash (less than 1*l.*) to make such a good home as this. Nobody lives here, just because a tiger has taken a fancy to the place." During the previous winter and spring four persons out of a total of ten were killed there by one marauding tiger, and the brute was known to infest the neighbourhood still.

In Corea the tiger occupies as large a share of public attention as he does in India. The stories of the beast's ravages are extravagant, and, taken in connection with the paucity of skins for sale, breed considerable incredulity among foreigners who have not visited the interior. Leopards are undoubtedly common. One has only to live in Söul for a winter to be satisfied of that. Even the foreign Legations have been favoured by their presence. In the winter of 1887-88, one who made the Russian Legation his home for the space of a day or more created considerable sensation, and, indeed, rarely a winter passes that it is not possible to shoot a leopard within the walls of the city. But one has to go farther afield for tigers. It was at Wön-san that I first heard serious mention of them. The boys going to the hills in broad daylight to cut brushwood for fuel carried tin-plates and miniature gongs, with which they kept up a perpetual jingle to scare off their enemy. Mr. Creagh, the Commissioner, declared that it was not safe to walk about the Settlement at night, and to lend force to his statement showed me the house of a European tide-waiter, a few yards away and nearer the jetty, whence a large retriever had been carried off by a tiger only three or four days before my arrival. From Wön-san north as far as Ham-heung the "ma-pu" objected earnestly to travelling after dark, owing to the frequent reports of deaths from predatory tigers.

At Hu-ch'i Ryöng a man-eater was reported in the vicinity, and on my return journey I found he had claimed a fresh victim in the nephew of the Headman, a lad of 15, who had incautiously ventured a few yards from his door at nightfall to fetch a log of wood. In fact, every third village on my route from Wön-san to Po-ch'ön had some terrible story, new or old, to relate. But all paled before the experiences of the settlers in the Yalu backwoods. In and around Po-ch'ön some eighteen persons had fallen victims within the last year, and as three tigers, one a confirmed man-eater, were reported to lurk in the district, the survivors in some places were simply wondering with curious *insouciance* who was to go next.

In one clearing only did I see anything approaching to "funk." There the huge tracks of a tiger dating from the previous night were too plainly visible in the soft soil, and the poor settlers were huddled in their houses, the dogs even sharing the general dread, and refusing to wander at large. The stories of tiger attacks were curiously alike. The victim nearly always forfeited his life through sheer imprudence. The presence of a man-eater is bruited abroad, and terror prevails for a fortnight. Then little by little the novelty of the danger wears off, and risks are taken needlessly, and even recklessly, until a fresh death serves as a startling reminder that the ferocious beast is ever watchful and ready to exact his tribute. Work in the fields has been delayed longer than was prudent, and the way home lay through a dangerous piece of wood; the wife or child went a few paces from the door at night to fetch a log of wood or a pan of water; or the husband sallied

forth, pipe in mouth, to while away the tedious evening hours with a next-door neighbour—such were the common tales which the poor people were never tired of relating. In the thinly-populated districts of the extreme north, no efforts appeared to be made to check the ravages of tigers, but, later on, during my return journey across the Province of P'yŏng-an, I learnt that bodies of hunters were frequently collected at the instance of the Government to hunt down these pests when they become markedly troublesome. The tiger trap is also quite an institution in parts of North Corea. Nearly every village in wooded districts possesses one. It is a box-like arrangement, constructed of heavy timbers and huge stones, and sufficiently large to admit the tiger without affording him room for movement. The seizure of the bait, usually a live pig, releases a falling door, and the imprisoned beast is supposed to be dispatched by spears and swords thrust through the clinks of the trap. I say supposed, for I could not ascertain beyond a doubt that a tiger had ever been caught in these traps.

To return to our narrative: the first day's journey brought us to a small village on the Yalu, about 11 miles north-east of Po-ch'ŏn. This place, called Kip-heun Kăi, does not appear in the Corean Maps. Next day at noon we passed the last inhabited house, and for that night and the six following we were dependent for shelter on hunters' huts, which their owners had deserted at the close of the deer-horn season two months before. Hitherto, I had been very fortunate in my weather. The small proportion of four or five rainy days out of a total of thirty odd had almost led me to leave the elements out of my calculations. Now, however, that success or failure was merely a question of weather, the tables were summarily and unmistakably turned against me. The first snow of the season had fallen a week previously, and the hunters thought that if we reached Păik-tu San before a fresh fall occurred, the ascent of the mountain might be accomplished without difficulty. On this slender chance our hopes rested. During the third day in the forest rain and sleet occurred intermittently, but on the fourth snow fell so thickly and continuously, that more than once I felt tempted to give the order to retrace our steps. On that afternoon (5th October) we forded the Yalu, crossing into Chinese Manchuria, and had just taken refuge from the blinding storm in a broken-down hut, when by a curious coincidence the owner of the place, a Corean, appeared on the scene with three companions and two ponies laden with provisions and hunting gear. He had come to trap sable, and, naturally enough, was by no means pleased to find his little shanty occupied by a band of men who showed every disposition to remain where they were. As soon as we all had dried our clothes and had something warm to drink he thawed considerably, and, entering into our plans with zest, agreed to show us a short cut to Păik-tu San, which would save us a good day's journey.

Next morning, then, he led us northward along the Manchurian side of the Yalu, over ground so difficult that we were sometimes forced to descend to the water's edge and climb over the boulders. Two hours of this brought us to the junction of the two streams which here form the Yalu, and, following the western and smaller one to its source, we ascended rapidly into an open valley covered with deep snow. The banks of this stream, and, indeed, of the Yalu for a short distance below, were like a V-shaped railway cutting, sheer, clean, and absolutely devoid of vegetation, for denudation was too rapid to permit the slightest growth. Near the junction, the cleft was fully 100 yards wide at the top, but 150 feet below the water trickled over a bed scarcely 3 yards broad.

Our volunteer guide soon got tired of the snow; for that matter, so did we. Reaching a point whence the view for 3 miles before us was unrestricted, he showed us a depression in the range in front which we had to make for, and explained to my Po-ch'ŏn men with great minuteness how we should proceed afterwards. Nothing I could offer the man would induce him to go a step further with us. The sable season was a very short one, and he had to take every advantage of it, he said, and though I promised the equivalent of many sable-skins, I suppose his experience of such promises (unfortunately, I had brought no money with me, as the hunters told me there was not the slightest use for it) was not satisfactory. However, my original guides, in whom, by this time, I had no great confidence, were satisfied that they knew all that was necessary, and we toiled on, myself, the lightest burdened, in advance, the others taking advantage of my footsteps in the snow in following. We camped for tiffin—always a long business with the Coreans, who had to boil and wash their millet—below the Tăi-mun Ryŏng, the depression before mentioned, and it was fully 3 o'clock before we succeeded in surmounting the ridge. Just opposite was Păik-tu San. The day had cleared wonderfully; the

clouds, which rarely desert the summit, possibly because of the lake, had disappeared, and we got our one good look at this hoary ancestor of the Ch'ang-pai Shan. The near view was not striking; a short 4 miles as the crow flies separated us from the crest. We were scarcely more than 2,000 feet below the level of the jagged peaks that mark the position of the lake, so that the massiveness of the mountain as seen from a distance was not apparent.

There was no time to waste. The snow was a foot and a-half deep, and some 6 miles of unknown country still remained to be traversed before nightfall. Blazed trees and broken twigs showed us the way down the valley, across a feeder of the Sungari—according to the Coreans, the Tăi-mun range divided the Yalu from the Sungari basin—and on up to a hunter's hut, the last occupant of which I afterwards learnt had been devoured so completely by a tiger, that not a bone of him was ever found. The place was *funeste*, and no one tarried. The guides were now thoroughly at fault. Our destination—a hut only 1,000 feet or so from the top of Păik-tu San—could hardly have been more than 2 or 3 miles away, and though the snow was getting deeper, the slope was pretty easy and gradual. After considerable delay and search the oldest guide discovered a torrent he knew, or said he knew, and forthwith led us up it. By this time we had passed beyond the zone of dark-foliaged fir and pine into one of bare-branched larch or spruce, which covers the upper regions of the mountain. Two miles of this torrent sufficed to exhaust the bearers, and halts were long and frequent. For myself, I was buoyed up by the thought that I was at last on Păik-tu San, and that every step was a gain.

Night was closing in, and the guide had just told me that we were yet a couple of miles from our hut, when he commenced to stagger, and before I could catch him he fell in the snow. I tried to revive him with brandy, but all my efforts seemed to increase the violent paroxysms that shook him from head to foot. While rolling in agony and almost speechless, he still contrived to say something that caused the bearers to deposit their loads in a twinkling; several hands seized his pouch, produced therefrom a packet or two of rice neatly tied up in white paper, and one man threw the grain towards the four quarters, while the rest invoked the "San-sin," or mountain genii, in a set prayer or incantation. We were all too exhausted to think of carrying the poor man on even if the way were known to us (the other guide was useless as such), so there was nothing for it but to camp where we were. It did not take the Coreans long to fell half-a-dozen trees and build a huge fire, around which we huddled, sticking our feet into the blaze to keep them from freezing. The Coreans slept, drenched as they were. As for myself, the novelty of the experience forbade sleep, and I passed most of my time dosing my patient with Liebig's extract for want of any better remedy. At dawn a large portion of the sacrificial rice was boiled, the iron pot containing it was deposited on a rock, and each man in turn prostrated himself repeatedly before it, all the while offering prayers to the "San-sin" for the safety of the party. The sick man watched the ceremony intently, occasionally begging someone to repeat his share, and seemed immensely relieved when it was finished. To my surprise and amusement the rice was portioned out and eaten with gusto, instead of being scattered around for the benefit of the spirits.

It was very hard to turn back from my purpose on the threshold of accomplishment, yet no other course lay open to me. The Coreans were superstitious on account of the guide's illness, which was as strange to them as it was to me; the man was far too weak to attempt any more climbing; the snow was much deeper than an inexperienced mountaineer like myself cared to encounter without proper guides; and, worse than all, the weather looked threatening. A severe fall of snow meant little short of destruction to our lightly-provisioned party if it caught us in this remote place, and alone as I was the risk was greater than I cared to take. Back we went. The return journey through the forest was accomplished without mishap, though more than once I had reason to congratulate myself that I had not lingered another day on the slope of Păik-tu San. I may mention that the hut I should have reached but for the guide's misfortune was the T'ang-shan, where Messrs. James, Fulford, and Younghusband stayed during their visit to the mountains in the summer of 1886.

Păik-tu San or Lao-pai Shan ("Old White Mountain"), as it is at present called by the Chinese of Manchuria, is the most remarkable mountain, naturally and historically, in this part of Asia. The perennial whiteness of its crest, now known to be caused by pumice when not by snow, made the peoples that beheld it from the plains of Manchuria give it names whose meanings have survived in the

Chinese Ch'ang-pai Shan, or Ever White Mountain. This designation, originally assigned to the White Mountain alone, has been extended to the whole range without apparent reason, for no other peak of it, as far as is known, can pretend to perpetual whiteness, whether of pumice or snow. There is a Ch'ang-păik San in Corea in latitude 41° 30′ north and longitude 128° 30′ east, which must approach if it does not exceed Păik-tu San in height, but the Coreans do not credit it with a snowy covering for more than nine months of the year, and a European traveller who has seen it informs me that it is wooded to the summit, quite unlike the White Mountain, which is bare of forest for the last 1,000 feet of its height. The great point of interest in Păik-tu San, apart from its whiteness, is the lake—12 miles in circuit according to Mr. James and his party, the only Europeans who have seen it—which lies in the broad top of the mountain at a height of 7,500 feet above sea level, and is supposed to be the source of the three Rivers Yalu, Tumen, and Sungari. The Tăi Tăi-ki, "Great Lake," as the Coreans call it, is the centre of a mass of legend and fable. It is a sacred spot, the abode of beings supernatural, and not to be profaned by mortal eye with impunity. Curiously enough, neither Chinese nor Coreans have the faintest notion of the real character of Păik-tu San. The Chinese say that the lake is an "eye of the sea," and the Coreans tell you that the rock of which the mountain is composed floats in water, for lumps of pumice were common on the Yalu near Hyei-san: with a simple statement of these facts all are satisfied, and think further conjecture useless. My crude geological explanations, that this "tsu-shan" (ancestral mountain) of Corea was a burnt-out volcano, whose crater had been filled with water by springs, were listened to with polite wonder, and treated with much less credulity than they deserved. I pointed to the black dust, to the clinkers, and to the rocks, many of which looked as if they had been freshly ejected from some subterranean furnace, but to no purpose. If the occurrences I spoke of had taken place they must have been handed down by tradition, and it was useless to cite lapse of time—Coreans are not accustomed to geological periods—to people whose history extends as far back as 4,000 years ago.

As I have said before, there is nothing but forest from Po-ch'ŏn to Păik-tu San. Most of it is fairly level, and it is by a succession of small abrupt rises that one is brought to an elevation of 6,200 feet on the Tăi-mun Ryŏng. Thence as far as the eye could reach to the north-east the same brown forest stretched at 2,000 or 3,000 feet below us. The timber in the portion traversed by me was neither remarkably large nor good—in fact, the small size of the trees, compared with those growing along the Yalu, led me to examine the soil wherever an uprooted stump or a freshly dug deer-pit furnished the opportunity. Beyond a thin coating of leaf-mould on the surface, there was seldom anything else but pumice, broken to the size of a very coarse sand. According to the hunters, this was the sub-soil everywhere in the forest, and to my knowledge it extends for 40 miles at least to the south from Păik-tu San.

Nearing the mountain the steep, clean-cut banks of the rivers again furnish evidence, clear to the most ungeological eye, of the volcanic origin of the country. Some of these banks exposed a section of over 100 feet in depth, and at one of the deepest portions I counted thirteen layers of black, volcanic dust, all varying in thickness, and each separated from the layer above by a thin stratum of light-coloured mould, pumice, and pebbles. So fine was this dust that the least breath of wind caught it, and scattered it freely over the adjoining snow, to which it gave a grimy, sooty appearance.

One does not notice much animal life in these forests; a few partridges and other small birds reminded us that they were not absolutely tenantless. Bears, probably the common brown species (*U. Arctos*), are numerous during the summer months, according to the hunters. Tiger, leopard, sable, ermine, and deer (*Cervus mantchuricus* and *C. elaphus*), are the remaining noteworthy mammals. *C. mantchuricus* is the poor beast that is pursued so relentlessly for his budding horns, perhaps the dearest medicine in the Chinese pharmacopœia.

Sable is trapped assiduously throughout the valleys of the Yalu and Tumen during the first two months of winter; hundreds of Coreans find this a congenial employment, and the major share of the skins captured, several thousands annually I was told, goes to China. The insect pests are very numerous in the summer months. Mosquitos, gnats, and gad-flies make the lives of the settlers in the backwoods perfectly burdensome for two or three months of the year, and ponies and bulls succumb quickly to their attacks. The houses are kept constantly filled with birch-smoke to drive them off; cattle are protected by fires of green wood in

the open, while the men who work in the fields carry coils of rope made from dried *artemisia*, which burns slowly, and emits a pungent odour, for the same purpose.

Here one comes across the most primitive form of ownership in land; the right of a body of hunters to kill game over a tract of country to the exclusion of all other persons.

Mr. Fulford, in his Report of a journey in Manchuria, has given an interesting description of the hunter's guild, which practically owns and rules the forests to the north and west of Păik-tu San. The Coreans have no such guild, probably because they have not so much to fear from bandits, but each hunter has a recognized right of ownership over a rudely defined district in the neighbourhood of his hut. Over this he hunts and traps deer in summer, and sable at the beginning of winter, altogether spending about five months of the year in the forest; the remaining seven are passed at his home on or near the Yalu, either tilling his ground or living in idleness on the proceeds of hunting seasons.

Perhaps I cannot do better to describe the conditions of life in this region than give a short notice of a well-to-do hunter who lives near Po-ch'ŏn. For eleven generations his family had farmed land at Un-cho'ng, and, like most Corean farmers, lived from hand to mouth. Fifteen years previously he scraped together 1,000 cash (1 dol. 50 c.), and bought a "shooting," 15 miles long by 6 miles broad, in the forest from an improvident hunter. In company with some relatives he trapped assiduously, all the while improving the value of his district by building huts and digging deer-pits, until at present it possesses three lodges (I slept at two of them) and seventy deer-pits, and is worth 10,000 cash (15 dollars, or 2*l.* 10*s.*). His income naturally varies. A lucky deer-horn season means comparative opulence, but in his whole experience he had only one such season. The summer of 1889 was absolutely fruitless; not a single pair of the proper marketable deer-horns. An average sable season will produce twenty skins, for which he gets 1 dollar (or 3*s.*) a-piece. Owing to his prosperity, Chŏng-koan Chŏng also holds a sort of official position as head hunter of his district. The Corean authorities do not tax hunters; their procedure is much more diplomatic. In the early spring of each year, rice, cloth, and money are distributed to needy trappers by their local officials, with the understanding that the value must be returned in spoils of the chase, which eventually go to the Court at Söul, or to the Governor of the province. Chŏng managed this system in his neighbourhood, and evidently made a fair income therefrom.

The Chinese are rapidly populating their frontier. Many of the ever-increasing army of wood-cutters and raftsmen settle down permanently wherever they see a chance of making a livelihood. One could not fail to be struck by the good-humoured relations existing between Coreans and Chinese in the Hyei-san neighbourhood at least. There is a good deal of condescension about the Chinaman, who speaks of the Corean as the "little-country man," and of himself as the "big-country man,"* but it is displayed with tact, and is seldom offensive. The Corean tacitly acknowledges his superior energy, tenacity of purpose, and power of self-denial, and does not object to being patronized by a man who provides him with excellent liquor—for a consideration, and who is always in a position to help him over a bad season on reasonable terms. Large numbers of Coreans have settled on Chinese territory. I believe that most of them work for the benefit of Chinese, by whom they are maintained and directed, a state of dependence exactly suited to their ambitionless character. On the other hand, I only saw one instance of a Chinese squatter on Corean ground—a hunter who had built a hut in the forest near Păik-tu San.

The relative merits of the Chinese and Coreans as colonists are here brought irresistibly to notice. The Corean's hut is barely large enough for his family; his live stock consists of a dozen fowls, two or three pigs and a dog, and his clearing produces just sufficient grain and hemp to keep him supplied with meals and clothes. The soil being rich, not half his time is occupied in accomplishing this much, yet he scarcely thinks of putting his leisure to use in extending his clearing or enlarging his hut; all this spare time he loafs, loafs shamelessly, with the full approval of his neighbours, who follow his example. I happened once to rest for an hour or so at the house of a Chinese settler on the north bank of the Yalu, where things were very different. Some twelve years before he had come empty-handed, but now his cleared land followed the river for half-a-mile, and his homestead was quite an imposing array of buildings. He had several Coreans working for him,

* "Little country" and "big country" are common colloquial terms for Corea and China respectiv l.

his outhouses were filled with produce, amongst which I noticed European cabbages and turnips, and a drove of forty pigs and several head of cattle roamed over the stubble. Like many other Chinese along the Yalu, he possessed a still, which was kept constantly at work manufacturing a fiery spirit from Kaoliang (*Holcus sorghum*), held in great request by the Coreans. I was struck by the fact that none of the Chinese who made this spirit drank it. On the other hand, if the Coreans were the drunkards, not a few Chinese were addicted to opium, a vice in my experience unknown in Corea.

Return Journey to Söul.

From Po-ch'ŏn we journeyed westward to Sam-su, the seat of a Prefect, where I hoped to procure animals to carry our baggage across the mountains to Cha-sŏng.* My first intention was to float down the Yalu from Hu-chu to Eui-chu, but this was impossible owing to shallows or rapids above Mao-êrh Shan, which is really the highest navigable point on the river, and at Sam-su I was reluctantly compelled through lack of time to renounce further acquaintance with the frontier. Sam-su was even smaller and poorer than Kapsan. There was not a pony in the place for hire, and the 140 miles of road to Cha-sŏng, said to be exceptionally difficult, were destitute of a single post-station. Turning southward, we stopped once more at Kapsan to make arrangements for the journey across country to P'yŏng-yang viâ Chang-chin.

During our second stay at Kapsan I encountered my first serious difficulty with the Coreans. The suspended Magistrate was in the same position as when I passed through before, but the people had become, if anything, more unruly and riotous. To escape the usual tiresome questioning and scrutiny I shut myself in my room, a proceeding which I afterwards learnt was much resented by these revellers. Kang was then pestered beyond endurance, and, of his own motion, sent repeatedly to the Magistrate for a couple of runners to mount guard over the inn gate and prevent drunken people from entering. Next morning (14th October), shortly after the baggage and myself had cleared the south gate, Kang—always last, by the way—was stoned as he was leaving the city. His cries attracted my notice, and when I turned back to his assistance the mob desisted. It occurred to me that, being a peppery fellow, he was partly to blame, so, to avoid delay, I told him to mount his pony, and as soon as he got well off I followed on foot. The mob increased, but I was thoroughly accustomed to Corean crowds by this time, and not thinking for a moment that I should be attacked, I paid no attention to it. I was soon undeceived. To make a long story short, I was treated to a very bad quarter-of-an-hour, from which I just contrived to extricate myself with whole bones. What pained me most was the loss of my watch and aneroid, both damaged beyond use by stones or by struggling. The matter was much too serious to pass over. I returned to Kapsan at once, arresting three of my principal assailants on the road—by this time a couple of Yamên runners had been sent to our aid,—and demanded an investigation. The Magistrate listened to my story, the culprits kneeling and knocking their heads on the ground outside all the while; and as my statements were corroborated in every particular by several official attendants, no defence was attempted. In fact, the only reason the drunken ringleader could offer for attacking me was that, being tired by a long day's journey, I had shut myself up and refused to hold a levée of Kapsan roysterers. The Magistrate was unable to deal with so grave an offence, and told me that he had to send the prisoners to Ham-heung for punishment. An example was necessary, and, in order to make certain that the men were punished and that they should not be allowed to escape, I felt it my duty to go to P'yŏng-yang, by way of Ham-heung, instead of Chang-chin. I should miss seeing a lot of new country, but that could not be helped.

While waiting for my baggage to be reloaded a squad of the older inhabitants, headed by the "Choa-su," or coadjutor, came to express their regrets at the occurrence, tried to induce me to pardon the rioters, and to let the matter drop. I explained to them that, as I had escaped without any particular damage, and was never likely to revisit Kapsan, it could not cost me much to accede to their wishes, but that I owed some consideration to future travellers, who might be treated as I was unless strong measures were taken to show the people that foreigners

* Cha-sŏng is situated on a Corean branch of the Yalu, and is the highest point on the Corean side, to which boats of any size are taken. Salt is brought here in the autumn for distribution over the interior, and I hoped to secure a salt-junk for my journey to Eui-chu.

were not to be ill-used with impunity. Another deputation overtook me next day while travelling, with the same requests to urge, and the word being passed on in some extraordinary manner, I was not given a moment's peace until I left Puk-ch'ŏng.

At Puk-ch'ŏng I was strengthened in my determination to have the men properly punished by the tribulations of a Japanese trader whom I found cooped up in one of my landlord's guest-rooms, not daring to venture out on the street lest he should be stoned by mischievous boys. He was making a trial of the markets along the coast to Kyŏng-sŏng with a few bales of muslins, lawns, silks, and shirtings, and, so far, had met with fair success. In this man's case his nationality was the objectionable feature, for the Japanese invasion of 1592 is still remembered in parts of Corea with true Oriental bitterness.

Ham-heung was reached on the 20th October. The Governor having recovered from his fever, I was able to interview him in person. He threatened to be far too severe with the prisoners, of whose coming he had already been informed. I had to beg him to moderate his punishments, but to warn the Magistrates throughout his province that foreigners, being authorized by Treaty to travel in Corea, were entitled not only to protection from officials, but also to common courtesy from the people. He was not surprised to learn from me that the proper significance of foreign Treaties was really unknown to Government officers in the interior. Though I did not convince him that this ignorance was generally detrimental, yet he gave me readily to understand that the people of Kapsan, at least, would be thoroughly enlightened as soon as possible.

While I was interviewing the Governor, the Prefect was engaged with a deputation of Japanese merchants from Wŏn-san, who had come to request the removal of a recently-imposed prohibition on the export of beans. The demand for beans in Japan was great, and the growing crops of Southern Ham-kyŏng had been mortgaged early in the summer to enterprising Japanese. When the Corean authorities discovered that all the beans in the country were practically bought up in this way, they felt it their duty to issue a prohibition on export, with the result that the Japanese traders could neither recover their advances to cultivators—no one pays back a cash loan with greater reluctance than a Corean—nor realize the value of the beans. The deputation was finally informed that the prohibition would not be removed. The Governor was of opinion that beans were far too dear in Ham-kyŏng, and he was determined to have them cheap. I regretted that I did not hear of the incident until after I had left Ham-heung, else I might have ventured to give the Governor a friendly lesson in political economy.

From Ham-heung we had to return on our old route almost to Ko-wŏn before we could strike into the road that leads across the peninsula to P'yong-yang. There is very little to say about the latter. Two days were spent in crossing the axial range of Corea. The highest pass encountered, called the Kŏ-rin Ryŏng, was hardly more than 3,000 feet above sea-level. There was absolutely no traffic on this part of the road, very few inhabitants, and, consequently, little cultivation. The mountains, too, were bare of forest timber, being for the most part covered with a "chapparal" of stunted oaks and chestnuts, now browned and sered by the frost.

Before entering the village of Orikăi we joined the P'yŏng-yang—Wŏn-san highway, which was a vast improvement on the miserable bridle-path we had followed over the mountains. The traffic was now brisk and continuous; long lines of pack ponies going westward laden with foreign goods, chiefly cotton shirtings, and sea-weed were met by small consignments of tobacco and cowhides bound for Wŏn-san. At Ka-chang, where we arrived on the 27th October, a fair was being held. Salt was greatly in request for the winter's consumption, and sold at 1*s.* the "mal" of about 15 lbs. The houses at Ka-chang, and the villages in the neighbourhood, are mostly roofed with thick unsquared slates, averaging an inch in thickness. The grain of these slates was regular, and I have not much doubt that they could be quarried suitably thin with proper appliances and skill. Here, Ka-chang, I observed also that an octroi was levied on all goods, foreign as well as native, other than food staples and travellers' baggage. The amount was inconsiderable, 20 or 25 cash (1½*d.*) on each ponyload of shirtings, value roughly 12*l.*, but the circumstance is worth mentioning as a clear infraction of foreign Treaties, which provide that no tax whatever shall be levied on foreign merchandize during transit in the interior. This octroi or *li-kin*, according to my informants was levied at three other places on the Wŏn-san—P'yŏng-yang route.

On the sixth day from Yŏng-heung we reached P'yŏng-yang, thus ending our journey westward. This city and the road between it and Söul are beaten ground, and I have little to add to previous Reports. P'yŏng-yang impressed me more favourably from a commercial point of view than any other place I had visited in North Corea. It is situated in the midst of a rich agricultural country, within easy distance of important gold washings and coal deposits, and its river, the Ta-tong, is navigable to ships of moderate burthen to within 15 miles of the city. At P'yŏng-yang itself the river is fully 200 yards broad and 20 feet deep, but a few miles below it shallows so much at one or two points that even the native junks are compelled to wait for favourable tides to ascend or descend. Trade is brisk at P'yŏng-yang. The quantity of foreign goods, chiefly cottons, exposed for sale was very large, and there is every indication that the demand for these still increases. Eui-chu, the frontier mart of pre-Treaty days, has been supplanted gradually by P'yŏng-yang until at present one might say that the important overland trade from Newchwang of only a few years ago, a trade which furnished the west coast of Corea as far south as the populous metropolitan province with its supplies of foreign cottons and Chinese silks, is absolutely a thing of the past.

Leaving P'yŏng-yang, I paid a flying visit to the only reputable coal mine in North Corea, discovered some four years previously by a Corean who had travelled in Japan. It lies 3 miles south of P'yŏng-yang, and probably 10 from the nearest anchorage for steamers. The coal, a soft anthracite, burning with a slight, clear flame, and leaving little ash, has been used by the foreign community at Söul and elsewhere, and found very satisfactory for ordinary heating purposes.

The mine proved to be a hole in the side of a low hill, from which very little coal had been dug, and that little surface coal, but the seam is undoubtedly rich, and, properly worked, should prove most lucrative.

The Coreans of the neighbourhood do not use the coal, and are inclined to look upon this mine as a curse rather than a blessing. The working of it, when it is worked, is entirely in the hands of the P'yŏng-yang authorities, and, as in all Government undertakings of the kind, the natives of the locality are compelled to furnish a considerable amount of labour, which, if not forced, is gratuitous.

Another six days from P'yŏng-yang southward, over the best travelled road in Corea (*vide* Reports of Messrs. Aston and Carles), brought me to Söul and the termination of my journey. In the course of it, with the exception of the few instances I have mentioned, I was treated with the utmost civility and kindness by people and officials alike. At many places I was greeted with the pardonable suspicion which most conservative persons exhibit towards novelties, but I was glad to notice that this wore off with better acquaintance in nearly every instance. The difficulty was to convince the country folk that I intended to pay for what I wanted. Once doubt on this point was removed, everything was plain sailing; in fact, the bag containing the cash was frequently my most persuasive ally in the settlement of a bargain.

To complete the foregoing sketch of the country traversed in my two months' journey, I add some observations on the inhabitants generally, which, I trust, may prove of interest.

Society is divided theoretically by the Coreans into three broad classes: the "sang," or upper, "chung," or middle, and the "ha," or lower. In reality the gradations in the social scale are endless, as in most countries which are civilized or semi-civilized. In Corea, however, the shades of difference are accentuated in a manner unknown to Europeans by honorific modes of speech which are dictated by usage, and are more a matter of right than of courtesy.

The "Nyang-pan" represents the upper class of Corean society. The term "nyang-pan"—literally "two orders"—originally indicated rank of a certain degree in either the civil ("tong-pan") or military ("sŏ-pan") service only, but it is now applied to the descendants of all important officials, no matter whether these have acquired rank or not. Ancestry, of course, counts for a great deal in such a class. At one time, those alone who were descended from the officers of the early Kings of the present dynasty were held to be proper "nyang-pan." In process of time later arrivals have acquired the title, but the old families have never failed to look on such as interlopers, to be treated with scant courtesy, unless they are rich and influential. The upper ranks of officialdom are, in fact, the peerage of Corea, and they are open only to members of "nyang-pan" families who are powerful at Court.

The "nyang-pan" enjoys many of the usual privileges of nobility. He is

exempt from arrest, except by command of the King or the Governor of the province in which he resides, and then he is not liable to personal punishment except for the gravest crimes, such as treason or extortion. He wields an autocratic sway over the inmates of his house, and has full licence to resent any real or fancied insult levelled at him by "Ha-in" just as he pleases. At the same time, the "nyang-pan" lies under one great obligation, *noblesse oblige;* he cannot perform any menial work, or engage in any trade or industrial occupation. Outside the public service, teaching is the only form of employment open to him. If he seeks any other, he sinks irrevocably to the level of his occupation. There is no law laid down on the point. The penalty is enforced socially, and is part of the unwritten code of "nyang-pan" etiquette. These privileges and obligations have naturally influenced the character of the class, so that the officeless "nyang-pan," no matter how poor, is proud and punctilious as a Spanish hidalgo, not above negotiating a loan with the most shameless effrontery, yet keen to resent the slightest shade of disrespect from an inferior.

The "nyang-pan," consequently, who fails to secure office is practically condemned to an idle existence. His life passes, in the case of a man in easy circumstances, in the most hum-drum monotony. The internal economy of his household is under the control of his women-folk, a supervision over the expenditure being about his only share in it. The most of the time he spends at home is passed in the "sarang" (reception room), usually a small room 10 or 12 feet square, with a heatable clay floor, over which oil-paper has been pasted. The furniture seldom exceeds a few mats, hanging-scrolls, and a small table provided with writing requisites. Here he sees his friends, plays chess, and "yi-aki" (chats) eternally, with the assistance of wine or ginger-tea. (The tea of China is a rarity in Corea.) The remainder of his time is taken up by visits to his friends, where the same ceremony is gone through. By way of occupation, he often reads a Chinese book, or he may even study for the examinations, but he is well aware that chance and influence, or money, have much more to do with success in these than the most prodigious learning, and he is likely to restrict his efforts to acquiring a workaday knowledge of literature in the event of unexpected success. His sole amusements are drinking-bouts and feasts, which are often graced by the presence of "ki-săing," or professional dancing-girls, and pic-nics at places well known for beautiful scenery, where he competes with his fellows in writing Chinese verses.

The "nyang-pan" of Söul, at least, sets some store by personal cleanliness, and is not by any means ignorant of the use of soap and water. He cultivates a pale complexion, the paler the better, is excessively careful in the arrangement of his hair and beard, which must be always tidy and trimmed, is fastidious within—often beyond—his means in the matter of dress, hat, and shoes, and, what specially distinguishes him from the gentry of many other East-Asian peoples, his hands are clean and his nails are carefully kept. I have been struck repeatedly by the beautiful hands of Corean officials, small, shapely, white as possible, with well-shaped, carefully-trimmed nails. When he walks abroad, which is quite often because of the expense of sedan-hire, his gait is *sui generis*, slow, and dignified, with head erect and shoulders thrown back. When occasion requires him to hurry, a rare occurrence, he still maintains a measured swing which few earthly considerations would quicken into a run. The "nyang-pan" walk is well recognized in Corea, where it is aped by all who have the means to don stylish clothes.

To his equals the "nyang-pan" is always courteous and polite. With them he bandies jests with the greatest good-humour, and exercises a great deal of judgment in his demeanour towards older persons, and those who are entitled to his respect. In general, foreigners find that Coreans of this class are well-bred people, endowed with good taste and tact, and polished in their manners and conversation. Towards "ha-in," however, the "nyang-pan" is popularly supposed to behave with great injustice and cruelty. No doubt this is true in very many instances, but, so far as my observation goes, I should say that the reports current on the subject are exaggerated.

The income of a well-to-do "nyang-pan" generally proceeds from estates in the country, either in the shape of produce, or rent paid in money or kind by the tenants. Fuel, represented by brushwood and grass cut from the uncultivated hills, also comes from this property of his, and rice and fuel complete the list of Corean necessaries of life, as well to the "nyang-pan" as to the peasant. The poorer "nyang-pan," and their name is legion, eke out a threadbare existence as tutors, or hangers-on, in the bureaux of men in office.

This aristocracy of Corea has its cliques, and very pronounced ones they are. The four principal, called the "Sa-săik" (four colours), are political, and took their origin some 300 years ago in disputes over rites and ceremonies. The names of these parties in the order of their present importance are "No-ron," "So-ron," "Nam-in," "So-puk" or "Puk-in." All have, I understand, monopolized the Court favour at some time or other, and each has been ousted in turn by a policy of intrigue and violence. The original causes of difference have been lost sight of long since, but the divisions are maintained by hereditary hatreds of the most virulent nature. At present the "Sa-săik" do not intermarry, and intercourse between them is usually of a formal character. The present King, however, does not countenance these political feuds; hence it follows that the four sections are all represented, more or less prominently, in the government of the country.

Besides the "Sa-săik" there are three other bodies who possess all or most of the privileges of "nyang-pan," viz., the "Il-myŏng," "Chung-in," and "Hyang-chok."

The sons of "nyang-pan" by concubines are "Il-myŏng." In a country like Corea, where concubinage is the rule among the higher classes, such a body is bound to be numerous. It is so, and it acquires a power from its numbers which is, fortunately, balanced by the fact that, politically, it is spread over the "Sa-săik." Formerly "Il-myŏng" could not hold positions of importance under the Crown, but latterly the restrictions in this respect have been removed or ignored, and they are found in the highest posts.

The "Chung-in" are said to be descendants of "nyang-pan" who were executed for treason during the reign of Chong-chŏng, one of the early Kings of the present dynasty.* They furnish a number of the junior secretaries and interpreters in public offices. "Chung-in" are allowed to trade in a wholesale way; they are the King's agents for the sale of red ginseng. Formerly, when "Chung-in" accompanied the Tribute Missions to China and Japan as interpreters, they were allowed to take with them restricted quantities of native produce, which were bartered for articles esteemed in Corea. In time, this privilege became a species of trade, from which the "Chung-in" reaped considerable pecuniary benefit and corresponding influence.

The "Hyang-chok" are the "squires" or "country-gentlemen" of Corea. They differ widely from the Söul "nyang-pan" in habits and manners, possessing little to distinguish them in outward appearance—except their hats—and bearing from comfortable peasants. They are generally the leading people in their villages, and are employed as "adjoints" to assist Magistrates, who are usually strangers to their districts, on account of their special knowledge of the locality.

"Ha-in," literally "low men," comprise all those orders whose birth or fortune does not entitle them to be classed in the preceding categories. Probably, four-fifths of the Corean nation come under this denomination.

The merchant, in whom we are more particularly interested, is included with the "ha-in," the Coreans, in common with Chinese and Japanese, holding that trade is an ignoble pursuit. Since the opening of the country to intercourse with the world this prejudice has suffered, and there is no doubt that the respectable merchant, although compelled to use humble forms of speech as of yore, has practically advanced some steps in the estimation of the "nyang-pan."

The merchant who sells an article is rarely the manufacturer. Every important native industry labours under the incubus of monopolies held by middle-men. In Söul, for example, there are six great guilds which control the trade of the neighbourhood in Chinese silk, cotton goods, hemp cloth, grass cloth, Corean silk, and paper. Every yard of silk and every sheet of paper sold in Söul is supposed to pass through the proper guild. A retail dealer found with a piece of grass cloth which does not bear the seal of the guild as evidence that the prescribed tax has been paid is liable to summary fine and punishment at the hands of the guild itself, without reference to any other tribunal. As these guilds pay a good round sum to the Government for their privileges, the system is held to be merely an easy means of collecting revenue, and its manifold abuses are lost sight of. The producer and petty trader are always at the mercy of the guild, which in turn is the prey of the bureaucracy. Every profitable concern is marked with unerring penetration, and "squeezed" in all sorts of ways. It is undoubtedly for this reason that such a thing as a native bank or pawn-shop is unknown in Corea. Possibly the want of the pawn-shop is totally unfelt, as I have rarely seen anything in a Corean house

* There are various stories current about the origin of this class.

which would commend itself to the favourable consideration of a pawnbroker, but a bank is really a desideratum. The straits to which the country people are driven in default of a safe repository for their savings are sometimes ludicrously ingenious. In districts where brigandage occurs during the winter season, it is manifestly dangerous to keep large quantities of "cash" in the houses, so when the frost sets in money is often taken to a field, deposited in a hole, and water is poured gradually over the coins until the whole is frozen into a solid mass. The great merit of this plan is that no one can realize the hoard readily, or without the knowledge of the watchful owner.

There is a good deal of misconception current about the stature and physique of Coreans. The average man is of medium height, say 5 ft. 5 in., is well formed, and not unpleasing in appearance. The "ha-in" is strong in build, capable of much endurance if provided with food, and the heavy loads he can carry on his back are astonishing to Europeans. In manners, he is polite enough. His disposition is bright, good-humoured, and easy-going. To set off these good qualities he is unreliable, improvident, incorrigibly lazy, and his habits are often unspeakable. He knows not order or neatness, and has a very superficial acquaintance, sometimes none at all, with cleanliness. Mentally he is well endowed, I should say indeed exceptionally well-endowed, and but for the lack of energy, a sort of "born-tiredness," which pervades the race, his natural abilities would place him at least on a level with Chinese and Japanese under any circumstances.

Education is summed up in knowledge of Chinese, which is studied exactly as the Chinese themselves learn their language, by committing whole books to memory. Ignorance of everything else, of the most ordinary scientific facts, and even of the Corean language, is the fashion when it is not a reality. Philosophical speculation is common, but Corean ideas of natural science are very chaotic. A short anecdote will illustrate this nicely. A well-known merchant of Chemulpo was asked by his Corean compradore, a man of some education, whether or no he had ever seen a dead sparrow, that is to say, a sparrow that had died a natural death. My friend could not remember that he had. He was then asked how the foreign "savants" accounted for such a phenomenon, for such it was, considering the vast numbers of sparrows in the world, and the huge families they reared every year. The answer to this being unsatisfactory, the Corean gave his explanation, a popular one, that dying sparrows betook themselves to the sea-shore, dived into the mud, and became clams. "How else," he added, triumphantly, "could you account for the number of clams along the coast?"

In conclusion, I should like to say that the main impression I have wished to convey in these pages is that, though her people live in squalor and poverty, Corea is naturally a rich country, and one of excellent capabilities in every way. In my opinion, this fact is not always remembered sufficiently. Rough comparisons are made with Japan and China, very much to Corea's disadvantage, but it is seldom mentioned that the people, and not the country, are most to blame for this inferiority. To any one who has lived in Corea, it is obvious that her present backward condition is due simply to the inert character of the people. This bare statement, however, is very unjust to the Corean. The conditions under which he lives, and especially those under which he has lived until recently, must in common fairness be urged in extenuation of his shortcomings. It will be readily admitted that centuries of the most rigid seclusion from the world, spent under the influence of an all-pervading tyrannical officialism, is not a wholesome apprenticeship for any race. It is true that China and Japan passed through much the same experience. The comparison with China is soon dismissed, for China is large enough to be her own world, and she has never been so overrun with officials as Corea is at this moment, but that with Japan is entitled to consideration. Travellers who pass casually through Japan and Corea always wonder that the civilization of the former should have been so advanced, of the latter so backward, in pre-Treaty times, and this in spite of the assertion of history, that Japan was indebted to Corea for many of the aids to her present superiority. I venture to think that this was due to the radically different systems of government prevailing in the two countries. In Japan the feudal system created bonds of mutual assistance and confidence, which the centralized Government of Corea absolutely forbids; the lord of the soil, though compelled to exact his quota of Imperial expenses from the tenant, was still a permanent resident, and, as such, directly interested in the well-being and advancement of his people. The Corean Governor or Magistrate is appointed from the capital, through favour of the King or some other adventitious circumstance, and

his whole aim is concentrated usually on amassing as much wealth as the term of his office allows him. Which of the two is the better system for promoting and fostering the arts and industries which go to build up a progressive civilization there can be no doubt. At any rate, it is certain that the Corean character would alter for the better under an administration which would insure people in the lawful possession of their property, protect them from arbitrary molestation, and furnish them thereby with an incentive to honest exertion.

(Signed) C. W. CAMPBELL.

Söul, July 25, 1890.

Itinerary: Söul to Păik-tu San.

Barometric Readings, Distances, &c.

Place.	Date.	Hour.	Barometric Reading (corrected).	Temperature Fahrenheit.	Distance in miles (own reckoning).	Distance in *Li* (Corean reckoning).	Weather.
	1889		Inches.	° '			
Söul	Aug. 31	11·45 A.M.	29·95	82	..	..	Fair.
Tarak-wŏn	„ 31	6 P.M.	29·95	..	9½	30	
„	Sept. 1	6 A.M.	29·91	68	..	..	Rain
Sol-moro	„ 1	11·15 A.M.	29·58	..	..	..	
Man-sa Tari	„ 1	6·15 P.M.	29·60	..	27	90	
„	„ 2	6·45 A.M.	29·68	66	..	..	Unsettled.
P'ung-ch'ŏn	„ 2	12·15 P.M.	29·50	83	..	..	
Săi Sul-mak	„ 2	6·35 P.M.	29·31	74	28½	90	Clear.
„	„ 3	7·40 A.M.	29·45	69	..	..	Fair.
Chil-mŏk	„ 3	1·5 P.M.	29·13	..	..	..	
„	„ 3	3·45 P.M.	29·12	80 5	..	..	
Su-kei-mi	„ 3	7·15 P.M.	29·01	..	27	80	
„	„ 4	7·10 A.M.	29·04	68	..	..	Fair.
Tong-ku	„ 4	1·10 P.M.	29·32	79	..	..	
„	„ 4	3·40 P.M.	29·27	..	..	..	
Sin-pyŏng	„ 4	6·40 P.M.	28·81	74	22½	60	
„	„ 5	9 A.M.	28·81	70	..	..	Rain.
Mari-kăi	„ 5	10·30 A.M.	28·44	..	..	..	
„	„ 5	1·45 P.M.	28·40	..	..	..	
Tan-pa Ryŏng (Pass) ..	„ 5	3·15 P.M.	27·11	..	..	..	
Pi-namu Chŏng	„ 5	4·20 P.M.	28·25	63	8	30	
„	„ 6	8·30 A.M.	28·33	60	..	..	Fair.
Puk-ch'ang	„ 6	9·40 A.M.	28·55	..	..	..	
Ch'ang-an Să	„ 6	12·45 P.M.	28·10	..	..	..	
„	„ 6	3·30 P.M.	28·09	..	12	40	
„	„ 7	9 A.M.	28·14	72	..	..	Fair.
P'yo-un Să	„ 7	10·40 A.M.	27·83	..	1¾	10	Fair.
„	„ 7	3 P.M.	27·78	..	..	..	
„	„ 8	7·45 A.M.	27·88	..	..	..	Fair.
An-mun Chăi (Pass) ..	„ 8	1 P.M.	25·79	..	..	..	
Yu-chŏm Să	„ 8	4·30 P.M.	27·49	..	8	40	
„	„ 9	6 A.M.	27·56	..	..	..	Fair.
„	„ 9	9 A.M.	27·61	..	..	..	
Sin-kyei Să	„ 9	6·15 P.M.	29·63	..	25	80	
„	„ 10	6·20 A.M.	29·73	..	..	..	Fair.
Yang-chin Yŏk	„ 10	9·5 A.M.	30·16	..	..	..	
Tu-pai Yŏk (on the Sea) ..	„ 10	7·25 P.M.	30·20	..	18	60	
„ „ ..	„ 11	7·30 A.M.	30·16	..	..	..	Fair.
Tong-ch'ŏn	„ 11	11·10 A.M.	30·09	..	10	40	
Hyŏp-kŏk	„ 12	11·40 A.M.	30·16	..	9	30	Fair.
Sin-pyŏng-chang ..	„ 12	2·45 P.M.	30·11	..	..	..	
Ha-chang-chin	„ 12	7·35 P.M.	30·14	..	17	60	
„	„ 13	8 A.M.	30·21	..	..	..	Fair.
Wŏn-san	„ 13	2·10 P.M.	30·24	..	19	60	Thunderstorm.
„	„ 16	10·40 A.M.	30·36	..	..	..	Fair.
Ti-kyŏng	„ 16	2·5 P.M.	30·35	..	..	..	
Op-ka-chi-ki	„ 16	6 P.M.	30·28	..	18	60	
„	„ 17	7·15 A.M.	30·33	..	..	..	Fair.
Tŏk-chi-chang	„ 17	11·5 A.M.	30·34	..	..	..	
Yŏng-heung	„ 17	4·40 P.M.	30·31	..	25	80	
„	„ 18	8·15 A.M.	30·35	..	..	..	Fair.
Cho-wŏn	„ 18	12·45 P.M.	30·21	..	..	..	

Place.	Date.	Hour.	Barometric Reading (corrected).	Temperature Fahrenheit.	Distance in miles (own reckoning).	Distance in *Li* (Corean reckoning).	Weather.
	1889		Inches.	°			
Chŏng-pyŏng	Sept. 18	6·25 P.M.	30·26	..	26	80	Rain.
„	„ 19	7·30 A.M.	30·36	..	..	..	
Ham-heung	„ 19	12 NOON ..	30·34	..	..	..	Rain.
„	„ 21	7·40 A.M.	30·13	62	..	..	Unsettled.
Im-tong-wŏn	„ 21	1·10 P.M.	29·66	..	..	..	
Hang-kal Ryŏng (Pass) ..	„ 21	4·40 P.M.	28·60	..	..	..	
Hong-wŏn	„ 21	8·25 P.M.	30·27	..	34½	95	Fair.
„	„ 22	7·15 A.M.	30·35	..	..	..	Fair.
Pa-mum Ryŏng ..	„ 22	10·30 A.M.	29·92	..	..	..	
Pyŏng-p'o Yŏk	„ 22	12 NOON ..	30·12	..	..	..	
To-chi Ryŏng	„ 22	4·10 P.M.	29·26	..	..	..	
Puk-ch'ŏng	„ 22	7·35 P.M.	30·09	..	33	95	
„	„ 23	1·45 P.M.	30·12	..	..	..	Fair.
Chang-heung	„ 23	6·35 P.M.	29·78	..	15	45	
„	„ 24	7·10 A.M.	29·77	49	..	..	Fair.
Chyei-in-koan	„ 24	10·30 A.M.	29·11	..	..	..	
„	„ 24	1 P.M.	29·09	74	..	..	
Hu-ch'i Ryŏng	„ 24	5·25 P.M	25·86	..	22	60	
„	„ 25	8 A.M.	25·81	42	..	..	Wind.
Hoang-su-wŏn	„ 25	11·35 A.M.	26·30	..	..	..	
„	„ 25	2·20 P.M.	26·28	..	..	..	
Chang-ka Ch'am ..	„ 25	6·50 P.M.	26·38	..	24½	65	Rain.
„	„ 26	7·50 A.M.	26·42	46	..	..	Unsettled.
Pass	„ 26	9·55 A.M.	25·20	..	..	..	
Neung-kui Ch'am ..	„ 26	12·20 P.M.	26·90	..	..	..	
„	„ 26	2·20 P.M.	26·86	..	..	..	
Ho-rin Ch'am	„ 26	4·40 P.M.	27·02	..	21	65	Fair.
„	„ 27	7·50 A.M.	27·03	47	..	..	Fair.
Kapsan	„ 27	11·55 A.M.	27·34	..	12½	45	Wind.
„	„ 28	8 A.M.	27·35	36	..	..	Wind.
Tong-in	„ 28	12·15 P.M.	27·22	52	..	..	
„	„ 28	2 P.M.	27·22	..	..	..	
An-kan Ryŏng	„ 28	3·28 P.M.	26·09	..	..	..	
Un-ch'ong	„ 28	5·45 P.M.	27·49	..	28	80	Clear.
„	„ 29	8 A.M.	27·55	..	..	..	
Hyei-san (Yalu) ..	„ 29	10·30 A.M.	27·74	..	..	..	
Po-ch'ŏn	„ 29	6·10 P.M.	27·49	..	20	65	
„	Oct. 1	8 A.M.	27·54	..	..	..	Fair.
Po-t'a-wu	„ 1	12·20 P.M.	27·42	..	2¼	10	
„	„ 2	8·40 A.M.	27·45	..	..	..	Rain.
Clearing in forest ..	„ 2	11·45 A.M.	26·91	..	..	..	
Ridge in forest	„ 2	3·30 P.M.	26·28	..	..	..	
Kip-heun Kăi	„ 2	4·30 P.M.	27·16	..	12	45	
„	„ 3	7 A.M.	27·26	30	..	..	Clear.
Ridge above ditto ..	„ 3	7·40 A.M.	26·85	..	..	..	
Cha-ka Mu-ri	„ 3	8·30 A.M.	27·06	..	..	..	
Elevated forest	„ 3	3·50 P.M.	25·94	..	..	..	
I-myŏn Su	„ 3	6·10 P.M.	26·22	..	26	60	
„	„ 4	8·5 A.M.	26·29	31	..	..	Snow.
Sai-pak Pong	„ 4	11·40 A.M.	25·65	..	..	..	
„	„ 4	1·10 P.M.	25·65	44	..	..	
So-păik San	„ 4	5·5 P.M.	25·71	..	20	40	
„	„ 5	7·50 A.M.	25·72	31	..	..	
Crest of a slope ..	„ 5	10 A.M.	25·03	..	..	..	
Ta-ch'a Kăi	„ 5	10·54 A.M.	25·46	..	..	..	
Chi-tang-i (hut on Chinese side of Yalu)	„ 5	2·5 P.M.	25·21	..	17	40	Sleet and hail.
„ „	„ 6	8·50 P.M.	25·32	31	..	..	Clear.
Tăi-mun Ryŏng ..	„ 6	3 P.M.	24·20	43	..	..	
Camp in the open on slope of Păik-tu San	„ 6	5·30 P.M.	24·32	..	14	30	
					637	1,910	

COREA.

MAP SHOWING MR. CAMPBELL'S ROUTE THROUGH NORTH COREA.

SEPTEMBER AND OCTOBER, 1889.

(Route in red.)

MANCHURIA

BROUGHTON BAY

Port Lazareff

HAM-HEUNG

SÖUL

KEUM KANG SAN (Diamond Mts)

Paik-tu San

Mao-erh shan

Hu-chu

Hyei san

Yalu R.

Un-ch'ong

San-su

Cha-sŏng

Tong-in

Kapsan

Po-ch'ŏn

Myŏng-ch'ŏn

Kil-chu

Kyŏng-song

Musan

Pu-ryŏng

Mouth of Tumen R.

Kyŏng-heung

Hoi-ryŏng

Kyŏng-wŏn

On-song

Tumen R.

Hoang-su-wŏn

Tan-ch'ŏn

Hu-ch'i Ryŏng

Yalu R.

Wi-wŏn

Kang-kyei

Ch'u-san

Ch'ang-sŏng

Eui-chu

Yŏng-ch'ŏn

Ch'ŏl-san

Mouth of Yalu

Chŏng-chu

An-chu

Chang-chin

Ryuk-ch'ŏng

Hong-wŏn

Chŏng p'yŏng

Yŏng-heung

Ko-wŏn

Wŏn-san

Mun-ch'ŏn

Tŏk-wŏn

An-pyŏn

Hyŏp-kok

T'ong-ch'ŏn

Kol-sŏng

Hoi-yang

Ch'ang-an Sa

Keum-sŏng

Keum-hoa

P'yong-yang

Chung-hoa

Hoang-chu

Pong-san

Pyŏng-san

Keum-ch'ŏn

Kai-sŏng

Chang-tan

Pa-chu

Yong-p'yŏng

P'o-ch'ŏn

Yang-chu

Ko-yang

Kang-hoa

Hai-chu

Chemulpo

ROUGH SECTION ALONG MR. CAMPBELL'S ROUTE ACROSS COREA.

An-mun chäi (Keum Kang San)

Tan-pa Pyong

Söul

Tong-ch'ŏn

HORIZONTAL SCALE, 20 MILES = 1 INCH. VERTICAL SCALE, 1,000 FEET = 1 INCH.

125 126 127 128 129 130

43 42 41 40 39 38 37

(400. 5/91. 1077) F. O. 278

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Return Journey.—Paik-tu San to Söul.

Place.	Date.	Hour.	Barometric Reading (corrected).	Temperature Fahrenheit.	Distance in miles (own reckoning).	Distance in *Li* (Corean reckoning).	Weather.
			Inches.	°			
					637	1,910	
Tăi-mun Ryŏng.. ..	Oct. 7	10 A.M.	24·19	40	..	..	Unsettled
Chi-tang-i	„ 7	3·40 P.M.	25·22	..	14	30	
„	„ 8	8·30 A.M.	25·33	30	..	..	
Ta-ch'a Kăi	„ 8	11·15 A.M.	25·45	..	..	..	
So-păik San	„ 8	1·40 P.M.	25·60	..	17	40	Snow and sleet.
„	„ 9	5·30 A.M.	25·76	..	..	..	Unsettled.
Săi-pak Pong	„ 9	8·25 A.M.	25·61	..	..	..	
I-myŏn Su	„ 9	12·40 P.M.	26·22	..	20	40	Clear.
Cha-ka Muri	„ 10	6·30 A.M.	26·88	..	..	..	Fair.
Kip-heun Kăi	„ 10	9·10 A.M.	27·29	..	26	60	
Po-ch'ŏn	„ 11	8 A.M.	27·61	..	14	45	Fair.
Un-ch'ong	„ 11	1 P.M.	27·66	..	15	40	
Koang-săing-ni	„ 11	6·35 P.M.	27·73	..	6	20	
„	„ 12	7·45 A.M.	27·86	..	..	..	Windy, but clear.
Sam-su	„ 12	11·45 A.M.	27·35	..	10	30	
Hăi-myŏng	„ 12	5·45 P.M.	27·66	..	6	20	
Hŏ-rin Ch'am	„ 13	10·30 A.M.	27·68	..	8	25	Fair.
Kapsan	„ 13	4 P.M.	27·45	..	14	45	
Hŏ-rin Ch'am	„ 14	..	..	..	12½	45	Fair.
Neung-kui Ch'am ..	„ 15	..	..	..	7	20	Fair.
Hu-ch'i Ryŏng	„ 16	..	..	..	38½	110	Fair.
Puk-ch'ŏng	„ 17	..	..	..	37	105	Fair.
Ham-heung	„ 20	..	..	..	67½	190	Fair.
Chŏng-pyŏng	„ 22	..	..	..	14	50	Rain.
Yong-heung	„ 23	..	..	..	26	80	Fair.
Nong-ŏ Kol	„ 24	..	..	..	18	60	Fair.
Wŏn-mŏk-i	„ 24	..	..	..	11	35	Fair.
Tŏ-rŏ Kol	„ 25	..	..	..	13	45	Fair.
Tol-ko-kăi	„ 25	..	..	..	12	40	Fair.
Orikăi	„ 26	..	..	..	12	40	
Tun-pyŏng-i	„ 26	..	..	..	14	45	
Ka-ch'ang	„ 27	..	..	..	12	35	
Ki-ch'ang	„ 27	..	..	..	15	45	
O-tol Ta-ri	„ 28	..	..	..	13	40	
Hu-liŏn Kŏ-ri	„ 28	..	..	..	12	40	
Ku-sa-wŏn .. .	„ 29	..	..	..	13	45	
P'yŏng-yang	„ 29	..	..	..	15	45	
Chung-hoa	„ 31	..	..	..	..	50	
Hoang-chu	Nov. 1	..	..	..	..	40	
Pong-san	„ 1	..	..	..	..	40	
Kong-su-wŏn	„ 2	..	..	..	..	40	
P'yŏn-p'ung Pa-wei ..	„ 2	..	..	..	..	40	
Tol-moro P'a-pal ..	„ 3	..	..	..	..	50	
Keum-ch'ŏn	„ 3	..	..	..	..	50	
Ch'ŏng-sok	„ 4	..	..	..	..	50	
Song-to	„ 4	..	..	..	..	25	
Chang-tan	„ 5	..	..	..	..	40	
P'a-chu	„ 5	..	..	..	..	40	
Ko-yang	„ 6	..	..	..	..	40	
Söul	„ 6	..	..	..	170	40	
Total ..	..	..	..	..	1,319	3,965	

The barometer readings and the temperatures are fairly trustworthy. The aneroid used (Casella 5408, compensated) was tested before the journey by M. Waeber, H.I.R.M. Chargé d'Affaires, who maintains a meteorological station in Söul, and found substantially correct. During the journey I checked the readings by means of boiling-point thermometers. Unfortunately, the instrument was damaged at Kapsan during a riot, and I could not, therefore, have it retested on my return to Söul.

(Signed) C. W. CAMPBELL.

CHINA. No. 2 (1891).

Report by Mr. C. W. Campbell of a Journey in North Corea in September and October 1889.

Presented to both Houses of Parliament by Command of Her Majesty. May 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 15 (1891).

REPORTS

FROM

HER MAJESTY'S REPRESENTATIVES ABROAD

RELATIVE TO THE

RECOMMENDATIONS

OF THE

BERLIN LABOUR CONFERENCE.

Presented to the House of Lords by Command of Her Majesty.
June 1891.

LONDON:
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Reports from Her Majesty's Representatives abroad relative to the Recommendations of the Berlin Labour Conference.

*The Marquis of Salisbury to the Earl of Lytton.**

My Lord, *Foreign Office, April* 25, 1891.

WITH reference to your Excellency's despatch of the 12th instant, I shall be much obliged to you if you will forward to me a Report, in the shape of an inclosure to a covering despatch, showing whether any legislation has taken place in France to carry out the recommendations of the Berlin Conference on the Labour question, or on similar lines, and, if so, the precise nature of the legislative action thus taken.

Information is likewise requested whether any system analogous to what is known in this country as the "half-time" system exists in France; and, if so, the precise conditions and terms of such arrangements.

It would be desirable that this Report should be a statement of the case complete in itself, without reference to other papers; and any quotations from official Regulations should be given in English translation.

I should be much obliged to you if you would take care that the Report in question reaches this Office about the 18th May, in order that a Parliamentary paper on the subject may be in readiness at the end of the Whitsuntide recess.

I am, &c.

(Signed) SALISBURY.

Replies to preceding Instruction.

No. 1.

The Earl of Lytton to the Marquis of Salisbury.—(*Received April* 30.)

My Lord, *Paris, April* 29, 1891.

IN accordance with the instructions contained in your Lordship's despatch of the 25th instant, I have the honour to inclose herewith a Memorandum drawn up by Mr. Crowe on the subject of the "half-time" regulations in force in France.

* Similar despatch to Lord Vivian, Sir H. Rumbold, Sir A. Paget, Sir E. Malet, Mr. Scott, Sir F. Plunkett, Mr. MacDonell, the Marquis of Dufferin, Sir Clare Ford, and Sir G. Petre.

As regards the recommendations of the Berlin Conference on the Labour question, your Lordship will observe that no legislation has taken place in France with a view to carrying them out.

I have, &c.
(For the Ambassador),
(Signed) EDWIN H. EGERTON.

Inclosure in No. 1.

Report on Hours of Labour in France.

NO legislation has taken place in France "to carry out the recommendations of the Berlin Conference on the Labour question."

A system analogous to the English half-time system exists in France under the following conditions only:—

Half-timers are children of 10 and not more than 12 years of age, who can only be employed for six hours in every twenty-four in the following occupations:—

1. Cocoon silk-winding.
2. Spinning silk waste.
3. Spinning cotton and twist.
4. Spinning wool.
5. Spinning flax.
6. Spinning silk.
7. Stuff printing by hand.
8. Throwing silk.
9. Paper making.
10. Machine lace and net.
11. Glass making, except work at a crucible.

No children of 10 to 12 can be made to work six hours without at least one interval of rest. None are allowed to work at all unless parents or guardians certify that they attend school for at least two hours a-day, and have a certificate of elementary school knowledge.

The following is a list of classes of work to which children of 10 to 12 may not be subjected:—

1. Cleaning, greasing, watering, or repairing machinery in motion.
2. The same when the machinery is stopped, but the transmissions are going.
3. Work of any kind where salient or dangerous parts of machinery are not protected.
4. Turning wheels, &c., by treading or otherwise, be the same vertical or horizontal.
5. Pushing substances against ribbon, or revolving or other saws or chisels.
6. Attending steam-taps.
7. Carrying or dragging loads.

The works registered by name as places in which half-timers cannot be employed are: factories for the manufacture of fulminate of mercury, petroleum, mineral oils and tar, aniline benzine, nitro-benzine, sulphate of arsenic and sodium, collodium, colours, nitrate of methyl, salicylic acid, celluloid and chloride of sulphur; match stores, establishments for making gas engines and boilers, gut and cat-gut, manures and articles produced in knackers' yards, galvanic iron-work, works where skins and stuffs are cleaned by petroleum, where bleaching is carried on by sulphuric acid, mustard sheets, and poultices are made, dusty tow, rope, skin curing, horn, bone, or mother-o'-pearl polishing works.

Half-timers are prohibited from working in any workshops or yards, or underground, in mines or quarries, or in any establishments legally known as dangerous or insalubrious.

The following rules apply to children who do not come under the class of half-timers:—

Children of both sexes above the age of 12 and not more than 16, and girls under 21, are allowed to work twelve hours in factories and mills, with one interval at least of rest, but to the complete exclusion of the dark hours between 9 at night and 5 in the morning, and all Sundays and festival days, except in cases which shall

presently be stated. So strictly is this part of the Law carried out in general that even the cleaning of workshops out of hours is prohibited. But, in addition to the rules established for mills and factories, there are rules for mines, and then females are altogether excluded, so far as underground labour is concerned. Children above the age of 12 are not allowed to work in mines for more than eight out of every twenty-four hours, nor without an hour's rest and a meal. They cannot be employed at mining, but may be used for picking and loading ores, guiding or rolling trucks, or watching brattice doors or ventilators. In the case of ventilators, no child is allowed to turn a fan for more than two hours at a time, and four hours in any one day.

The restrictions of work to which children of 12 to 16 are subject are these: They cannot be employed in greasing, cleaning, overlooking, or repairing machinery in motion, or even such as is liable to start whilst the transmissions are running. They are, *ipso facto*, excluded from shops where dangerous or salient bits of machinery are not properly protected or boarded off. They may not work any horizontal wheel treadle; but they may turn a vertical wheel if a rest of an hour in six is allowed, six hours being the limit to which that work is confined. They may not be put to driving wood against any saw, or come near any rotary or ribband saw, or any machinery-setting chisels or knives in motion, or turning steam-cocks. From 12 to 14 years old a child may carry or drag loads not exceeding 10 kilog.; from 14 to 16 the loads may not exceed 15 kilog.

To every rule there are exceptions. As regards children, the foregoing regulations may be relaxed in case of accident or instant necessity, but only with permission from the authorities, and this relaxation is not in any case to extend to boys under 12 or girls under 16. Exceptionally, again, and only in reference to boys of 12 to 16, children may be employed at night in paper and sugar mills, in glass works, and metal works. But their employment is restricted to the following occupations: Cutting, sorting, ranging, rolling, and preparing paper, feeding sugar-pulp troughs, shaking sugar-pulp bags, carrying and presenting sugar sacks and wattles, helping to carry to furnace, and to hand tools, and assisting moulders and blowers in glass works, helping at puddling and heating, firing and reducing furnaces, at rolling and hammering and casting in metal works. The hours in these cases must not exceed twelve, with intervals of, in all, not less than two hours, and the days are limited to six in each fortnight.

(Signed) J. A. CROWE.

Paris, April 29, 1891.

No. 2.

Mr. Scott to the Marquis of Salisbury.—(Received May 4.)

My Lord, *Berne, May* 1, 1891.

IN accordance with the instructions contained in your Lordship's despatch of the 25th ultimo, I have the honour to forward the accompanying Memorandum on the subject of the position of Switzerland as regards the recommendations of the Berlin Labour Conference.

I have, &c.

(Signed) CHARLES S. SCOTT.

Inclosure in No. 2.

Memorandum as to Legislation in Switzerland.

NO new legislation has taken place in this country to carry out the recommendations of the Berlin Labour Conference.

The existing provisions of the Swiss Factory and Workshops Law already give effect to all the recommendations formulated at Berlin with the exception of those relating to the limitation of the working hours of young persons.

Children under the age of 14 are not admitted to work in factories on any conditions, but there is no system of half-time for children or young persons above

that age. Between the ages of 14 and 16 the hours spent in factory work and school together must not exceed eleven—the maximum working day for adults.

The only labour legislation which has taken place since the Berlin Conference has been in regard to the limitation of the number of working hours of railway servants.

According to the terms of a Law passed by the Federal Assembly last year, the hours during which railway servants may be employed are not, save for exceptional purposes, to exceed twelve with one hour's rest in the middle of the day, while they are to have an uninterrupted rest varying from eight to ten hours, according to the nature of their employment.

Every railway servant is, moreover, to have fifty-two free days in the course of the year, seventeen of which are to fall on a Sunday.

The only fresh Project of Law at present in preparation is one to enforce a stricter application and supervision of the present Factory Law.

(Signed) CHARLES S. SCOTT.

Berne, May 1, 1891.

No. 3.

The Marquis of Dufferin to the Marquis of Salisbury.—(*Received May* 5.)

My Lord, *Rome, April* 30, 1891.

WITH reference to your Lordship's despatch of the 25th instant, I have the honour to inclose to your Lordship herewith a Memorandum replying to your Lordship's inquiries—

1. Whether any legislation had taken place in this country based on the recommendations of the Berlin Labour Conference? and

2. Whether any system existed similar to what is known in England as "half-time"?

I have, &c.

(Signed) DUFFERIN AND AVA.

Inclosure in No. 3.

Memorandum.

ALTHOUGH the Italian Government has taken steps to obtain accurate and constant information respecting any Laws in other countries based on the recommendations of the Berlin Labour Conference, it has not itself, as yet, taken any legislative action.

With regard to the question of "half-time," a Law, dated the 11th February, 1886, provides that no child between the ages of 9 and 12 years shall be employed for more than eight hours, and the regulations annexed thereto forbid the employment of children of under 15 in certain unhealthy occupations for more than eight hours, and of children between 12 and 15 years of age for more than six hours during the night.

It should be noted, however, that this Law came into force long previous to the Berlin Conference.

The following are the portions of the Law and Regulations above mentioned which bear on the subject:—

Article 3 (*of Law*).

(Translation.)

Children who have completed their 9th, but not yet their 10th, year must not be employed for more than eight hours in one day.

Article 9 (*of Regulations*).

(Translation.)

Night work is considered unhealthy in the sense of the 2nd Article of the Law; and, except in the case contemplated in the following paragraph, children under

12 years of age must not be so employed, and children between the ages of 12 and 15 must only be employed for six hours.

In industrial workshops in which the work is necessarily continuous for technical or economical reasons, the Minister of Agriculture, Industry, and Commerce may, with the consent of the Chief Sanitary Council and the Council of Industry and Commerce, permit the employment of children under 12 years of age in night work, but they must only be employed for a period not exceeding six hours.

Article 7 of the Regulations contains lists of unhealthy occupations, which are classed under two headings :—

(*a.*) Those in which the employment of children of under 15 is absolutely prohibited; and

(*b.*) Those in which children between the ages of 9 and 15 may be employed on certain conditions, but only for eight hours.

Rome, April 30, 1891.

No. 4.

Sir H. Rumbold to the Marquis of Salisbury.—(Received May 11.)

My Lord, *The Hague, May* 7, 1891.

IN obedience to the instructions contained in your Lordship's despatch of the 25th ultimo, I herewith inclose a Report, from which it will be seen that no legislation has taken place in the Netherlands for the purpose of carrying out the recommendations of the Berlin Conference on the Labour question, but that certain legislation on similar lines, of which full particulars are given, has been adopted here for the protection of young persons and women engaged in factory and other work.

It will be also observed that the "half-time" system does not exist in the Netherlands, although some of the regulations enacted for the protection of women and young persons engaged in work contain arrangements in some respects analogous to the half-time system. These regulations are explained in the Report, which is accompanied by full translations of the Law of the 5th May, 1889, on factory labour by young persons and females, and of various Royal Decrees referring to it.

I have, &c.
(Signed) HORACE RUMBOLD.

Inclosure 1 in No. 4.

Report as to Legislation for Protection of Young Persons and Women engaged in certain Industries.

NO legislation has been initiated in this country with the object of carrying out the recommendations of the Berlin Labour Conference of 1890.

.The Government of the Netherlands, while, in common with other industrial States, accepting the invitation to that Conference, were conscious that, as regarded several points of the programme to be discussed, these had already been very completely dealt with here. This was especially the case with respect to the question of the labour of women and children, which had been regulated by a measure bearing the date of the 5th May, 1889, and entitled "A Law containing provisions for the prevention of excessive or dangerous labour by young persons and women."

The following is a summary of the chief provisions of this Law. It may be observed that both this summary, as well as a translation *in extenso* of the Law, accompanied Sir Horace Rumbold's despatch of the 25th May, 1889 :—

Summary of the Netherlands Law of May 5, 1889, relative to Factory Labour by Young Persons and Women.

The term labour, as employed in this Law, is to be understood as meaning work of every kind performed in connection with any manufacturing industry; but not agricultural labour, nor, generally, work performed otherwise than in factories or workshops.

Under the designation of factories and workshops are to be understood all open or closed buildings in which manufacturing operations of any description are carried on.

No child under the age of 12 years is allowed to perform work; and certain kinds of labour, in factories or workshops, by persons under 16 years of age or by women, may be forbidden by executive measure, on the ground that such labour endangers health or life.

No person under 16 years of age and no woman shall commence work in a factory or workshop before 5 o'clock in the morning, nor continue work later than 7 o'clock in the evening; and within that space of time they shall not work for more than eleven hours.

For certain special industries, this general rule may be modified by executive regulation as regards the hours fixed for commencing and for leaving off work, but on condition that work shall not be carried on by the persons mentioned during more than eleven out of every twenty-four hours, and that in the case of boys and girls under 14 years of age and of women work shall not be begun before 5 A.M. nor continued later than 10 P.M.

Under exceptional circumstances, the Governor of the province may grant permission in writing, as regards young persons under 16 and women employed at certain specified factories, for beginning work two hours earlier, or, as an alternative, for continuing work two hours later than 5 o'clock A.M. and 7 o'clock P.M. respectively, and, in case of need, for increasing the number of working hours from eleven to thirteen; but such permission can only be given for a limited number of days, or alternate days.

A special Article of the Law provides, however, that the regulations laid down in the two preceding paragraphs, under which boys and girls under 14 years of age and women are prohibited from beginning work before 5 A.M. and continuing work later than 10 P.M., shall not take effect until after the expiration of two years from the date of the coming into operation of the Law itself.

Young persons under 16 and women must, as a general rule, be allowed not less than an hour's rest from work between 11 A.M. and 3 o'clock P.M.; but, under special circumstances, this rule may be modified by permission of the competent authority, but without prejudice to the regulation restricting the number of working hours to eleven out of every twenty-four. During the hour of rest the persons in question must not remain in any closed building whilst work is actually carried on therein.

The persons above named are not allowed to work in factories or workshops on Sunday; but as regards those, according to whose religious persuasion Sunday is not the weekly day of rest, and also in some other exceptional cases, another day may be substituted for Sunday.

No woman is allowed to work in a factory, &c., within four weeks from the date of her confinement.

Young persons under 16 and women, if found during the period assigned for rest from work in an inclosed locality where labour is being carried on, will be assumed to be at work unless they can prove the contrary.

The head or manager of a factory, or other industrial establishment at which persons under 16 years of age are employed, must have in his possession cards issued by the Burgomaster of the Commune, setting forth the names, place of birth, and residence, age, &c., of each of such persons; and he must exhibit these cards when called upon to do so by one of the duly authorized Inspectors (to be appointed under a provision of this Law).

Within forty-eight hours after the term of employment of any such young person shall have come to an end his or her card, with a note thereupon of the date of the commencement and of the cessation of the employment, must be returned to the Burgomaster of the Commune by whom it was issued.

In every factory or workshop where persons under 16 years of age and women are employed there must be exposed in a prominent place a list, signed by the head or

manager, and attested by the Burgomaster, of all such persons, with a note of the hour at which the work of each commences and ends, and also the day of rest assigned to each out of the seven days of the week.

Three Inspectors shall be appointed by the Crown for the purpose of watching over and enforcing the due observance of the provisions of this Law, and heads or managers of factories, &c., and persons employed therein, are bound to give to the competent Inspector all such information in regard to those factories as he may ask for with reference to matters coming within the scope of this Law.

The Inspectors are forbidden from taking part, or being interested directly or indirectly, in any manufacturing or other industrial establishment.

Heads or managers of factories, &c., must give, within forty-eight hours, written notice to the Burgomaster of the Commune in which their factories, &c., are situated, of any accident occurring in their establishments, unless the injured person should have been able to resume work before the expiration of that interval, in which case the accident need not be reported.

The Burgomaster, on receiving notice of an accident, must communicate it, within twenty-four hours, to the competent Inspector; he (the Burgomaster) must thereupon institute an inquiry as to the cause and the nature of the accident, and must also make known the result of the inquiry to the said Inspector.

Each Inspector must draw up annually, and present to the competent Minister, before the 1st May, a complete Report of his official proceedings during the previous year; these Reports must be laid, *in extenso* or in extract, before the States-General.

Infractions of the provisions of this Law are punishable by imprisonment for a term not exceeding fourteen days, or by a fine of not more than 75 fl. (*6l. 5s.*), but on a repetition of the offence within less than two years, the punishment may be doubled.

In addition to the Inspectors, certain police authorities are empowered to take measures for detecting such infractions, and they must be allowed free admission to all factories, &c., where work is carried on, except as regards those belonging to the State to which their authority does not extend.

This Law to come into operation on the 1st January, 1890.

With respect to other points of the Berlin programme, the attitude taken up by the Netherlands Government is well shown by the explanations given by the Ministers of Foreign Affairs and of Justice in reply to a question addressed to them in the Second Chamber on the 13th March, 1890 (see Mr. Fenton's despatch of the 14th March, 1890), on the subject of the instructions given to the Delegates deputed to the Conference.

The Government had, to begin with, attached two reservations to their acceptance of the invitation addressed to them, namely, that all the industrial States should be represented at the Conference, and that perfect freedom of legislation on the part of the Netherlands should remain unprejudiced.

In regard to the principal points to be considered, the Delegates were instructed to furnish explanations respecting the legislation recently adopted in Holland on the subject of the labour of women and young persons as above referred to. On the other hand, they were cautioned to show great reserve on any question that might be raised for the international regulation of labour, as also on the question of the regulation of adult labour, which has never been attempted in this country. Further, as regards Sunday labour, they would point out that the legislation existing here already did not admit of such in the case of women and children, while, in the case of adults, the Government did their best to procure, as far as possible, rest to all persons in their employ on Sundays. The Government were at the same time of opinion that on the point of the rest to be granted on Sundays to persons employed on public conveyances, such as railways, &c., some good might be effected by means of international regulations. Further, as regards the age under which children should not be allowed to work, the Delegates would point out that the limit up to now fixed in this country is that of 12 years.

On the subject of labour in mines, which was one of relatively small interest in this country, it would be shown that in the only mines existing—those belonging to the Domains—neither women nor children are employed.

As observed at the outset, no legislation has been attempted in this country on any of the subjects dealt with by the Berlin Conference since the Law of the 5th May, 1889. That measure has, however, now been completed by a Decree, dated

the 9th December, 1889, enacting a general measure of control with reference to certain deviations and exemptions which may be granted from that Law. Two further Decrees, dated respectively the 21st February, 1890, and the 30th October, 1890, have been issued, the first of which defines the duties and powers of the Inspectors appointed to watch over the due execution of the Law.

Translations of the Law and of these several Decrees are herewith appended.

It should likewise be mentioned that a Decree is in course of preparation, in agreement with Article 4 of the Law of the 5th May, 1889, regulating the cases in which the employment of women and children in certain kinds of work may be either conditionally or absolutely prohibited on account of the dangers arising from it to life or health.

As regards the question whether any system analogous to what is known in England as the "half-time" system exists in the Netherlands, it may be stated that the "half-time" system, properly so called, is not practised in this country. Nevertheless, the principle involved in that system is to be found to some extent in the above-mentioned Law for the protection of women and young persons, which lays down, as a general rule, that they shall not be called upon to work for more than eleven hours out of twenty-four. The Royal Decree of the 9th December, 1889, contains provisions to the same effect.

At Article 1 of that Decree, it is stated that—

"For the hereinafter-mentioned trades the deviations permitted and the exemptions allowed from the provisions of the Law above mentioned, as specified in each case, are subject to the conditions attached to each of them, with the understanding that the number of hours during which work shall be performed by persons under 16 years of age and by women shall not amount to more than eleven hours in the twenty-four, excepting what is provided for by the third paragraph of Article 5 of that Law, and that the work of persons under 16 years of age and of women in every case shall be broken by an interval of rest of at least an hour between 11 A.M. and 3. P.M."

As regards bread and biscuit and other bakeries, it is further laid down that "the work of a lad between the ages of 14 and 16 may commence at earliest at 2 A.M., under the reservation that the number of hours during which he is kept at work, including errands on which he may be sent outside the workshop, shall not exceed eleven hours in the twenty-four, and that after working for a time not exceeding five hours, he shall be allowed at least half-an-hour's rest."

In newspaper printing offices, where lads under 16 years of age may be employed up till ten o'clock at night, the total amount of work is not to exceed eleven hours in the twenty-four, with a rest of half-an-hour after five hours' consecutive work. Lads between 14 and 16 may be kept at work until 6 A.M. on Sundays, provided the work they did on the preceding Saturday did not exceed eleven hours out of the twenty-four.

The same provision as to early Sunday labour applies to factories for packing yeast, as also to glass-works, where at least twenty-four hours' rest must be allowed, beginning from Sunday morning.

As regards stone, tile, and brick works, it is laid down that, where work is carried on with alternate gangs, lads under 16 may be made to work from 3 A.M. at the earliest (this, however, as regards those under 14 only until the 1st January, 1892) till 10 P.M. at the latest, but on condition that after working for five consecutive hours they should be given at least four hours' rest, and that the total number of working hours shall not exceed ten out of the twenty-four. The work of lads under 16 and women employed in turning bricks and carrying them from the stands to the stacks shall stop at latest at 9 P.M.

The Hague, May 7, 1891.

Inclosure 2 in No. 4.

Law of May 5, 1889, *containing Provisions for preventing the Excessive Labour of Women and Children, and their Employment in Work attended with Danger.*

(Translation.)

WE, William III, by the Grace of God, King of the Netherlands, Prince of Orange-Nassau, Grand Duke of Luxemburg, &c.:

Know all men by these presents:

Having taken into consideration that it is necessary to repeal the Law of the 19th September, 1874, and to enact provisions for preventing the excessive labour of women and children, and their employment in work attended with danger: Having consulted the Council of State and deliberated with the States-General, we have sanctioned and approved the following Articles:—

§ 1. *Introductory Provisions.*

Article 1. The term "labour" mentioned in this Law includes all work in or for any trade, excepting:—

(1.) Work in or for the carrying on of farming operations, of gardening, of forestry, of cattle keeping, or of turf diggings.

(2.) Work outside of factories and workshops in or for the trade of the master with whom the workman, &c., resides, so far as this work, without reference to any trade, is usually performed in a house or stable.

Art. 2. The terms "factories and workshops" mentioned in this Law include all premises, as well open as inclosed, in which work for any trade is usually executed in making, altering, repairing, ornamenting, finishing off, or in any other way making articles or materials ready for sale or consumption, or in which articles or materials for any trade usually undergo a process for such object.

Kitchens and such like premises in which food and drink are prepared for immediate consumption, as also apothecaries' shops, are not included under the terms "factories and workshops."

§ 2. *Of the Labour of Women and Children.*

Art. 3. It is prohibited to employ children under 12 years of age.

Art. 4. By general administrative regulations we prohibit, under any circumstances, persons under 16 years of age, and in factories and workshops women also, to perform certain descriptions of labour, on the ground of the danger to health or life which those descriptions of labour present to women or children below 16 years of age, either in a general way, or by inattention to certain conditions in the manner in which such labour is performed, or in the nature of the materials employed.

Art. 5. Masters are prohibited from allowing children below the age of 16 years and women also in factories and workshops to begin work before 5 o'clock in the morning, or to leave off work later than 7 o'clock in the evening; but be it understood, that the number of hours during which the work is carried on shall not exceed eleven hours in the twenty-four hours.

For certain trades we may by general administrative regulations allow either as a general permission, or as regards specified Communes, the labour of women or of children below the age of 16 to begin and end at other hours than those appointed in the preceding paragraph, on such conditions as shall appear necessary; but be it understood, that the number of hours during which the labour shall be carried shall not exceed eleven in the twenty-four hours. For women and children below 16 years of age the beginning of this labour shall be fixed at not earlier than 5 o'clock in the morning, and the termination of it at not later than 10 o'clock at night.

Under special circumstances, our Civil Governor of the province may give a permission in writing for women and children below 16 years of age, for a term not exceeding six consecutive working days, or for work to be performed every other day, for a term not exceeding a fortnight, to begin their labour two hours earlier, but not more, or to leave off work two hours later, but not more, in a factory or workshop specified, or to begin an hour earlier and leave off work one hour later than is fixed in the first paragraph of this Article, or by general administrative regulations, as mentioned in the second paragraph of this Article; but be it understood, that the number of hours during which this labour is carried on shall not exceed thirteen hours in the twenty-four, and for women and children under 14 years of age the work shall not begin before 5 o'clock in the morning, and shall terminate not later than 10 o'clock at night. In cases which admit of no delay, the Burgomaster may grant a similar permission for a term not exceeding two consecutive working days, which permission he shall notify to our Civil Governor of the province within twenty-four hours, who is competent to prolong this permission

to six consecutive working days. The permissions aforesaid shall not hold good for the same factory or workshop after the termination of a preceding permission affecting the same class of persons until eight days at least have elapsed, unless with the sanction of our Minister charged with the carrying out of this Law.

Art. 6. All persons employing women and children below 16 years of age in factories and workshops are bound so as to arrange that this work shall be suspended for at least one hour's rest between 11 in the forenoon and 3 o'clock in the afternoon.

Our Minister charged with the carrying out of this Law may grant a modification or reduction of this interval of work in certain factories and workshops under such conditions as shall appear necessary; but be it understood, that under those conditions the number of hours during which the work is being done there by the women or children mentioned in this Article shall not exceed the number of hours permitted by Article 5.

All persons employing the women or children aforesaid are bound to provide that during the hour of rest above mentioned they shall not remain on inclosed premises where work is then being carried on.

Art. 7. The employment on Sunday of women and children under 16 years of age in factories and workshops is prohibited.

As regards persons belonging to a religious denomination which does not observe the weekly rest on the Sunday, the day adopted by their denomination in place of Sunday as a day of rest shall take its place in the above prohibition of labouring in factories and workshops, provided that they have given notice to the director or manager of the factory or workshops of their wish to do no work on that day. This request must be announced after their names in the list mentioned in Article 11.

As regards certain trades, we may, by the general administrative regulations mentioned in the second paragraph of Article 5, give permission to boys between 14 and 16 years of age to go on working till 6 o'clock on the Sunday morning at the latest.

When the work of a boy below 16 years of age is indispensable in a factory for the repairing or cleaning of a boiler there in use, the Burgomaster of the Commune where the factory is situated may give a permission in writing to that effect for one specified Sunday.

Art. 8. The employment of a woman in a factory or workshop till four weeks have elapsed after her confinement is prohibited.

Art. 9. When women or children under 16 years of age are found in working hours on inclosed premises where work is carried on, and where there is no dwelling-house, and when children under 16 years of age are found on board a vessel not intended for the conveyance of passengers, and in which they do not reside, they shall be accounted as working there, unless it shall be proved to the contrary.

Art. 10. The director or the manager of a trade or undertaking in which or for which children under 16 years of age work in factories and workshops must be in possession of cards inscribed with the surnames, the Christian names, the dates and places of the birth of the children, with the names and addresses of the heads of the households in which, or of the institution in which, those children reside, and of the director or manager of the trade or enterprise. This director or this manager is bound to exhibit these cards on demand to the official mentioned in Article 18.

These cards shall be prepared according to a form to be appointed by us, and shall be signed and issued by or by means of the Burgomaster of the Commune in which the children shall be employed.

The cards and the birth certificates shall be supplied free of charge.

Within forty-eight hours from the termination of the engagement between the children and their employer, the director or manager of the works is bound to return the cards relating to the case, after having inscribed thereon the date of entering on the engagement and its termination, to the Burgomaster by, or by means of, whom the cards were issued.

Art. 11. The director or the manager of a trade or enterprise in which, or for which, women or children under 16 years of age are employed in factories or workshops, is bound to provide that in his factory or workshops, in a part where work is carried on, a list shall be always hanging up in a conspicuous place, signed by himself and stamped by, or by means of, the Burgomaster, inscribed with the surnames and Christian names of the women and children, and for each separately,

with the commencement and the termination of the hours of labour, the hours actually employed, and the twenty-four hours assigned as the weekly day of rest.

As regards some special trades, we may, by general administrative regulations, grant exemption from the obligation to announce the working hours on the list aforesaid.

The director or the manager of a trade or enterprise mentioned in the first paragraph is bound to provide that a copy or extract of the list mentioned in that paragraph shall always be hung up in a conspicuous place in every workshop, as appointed for that object, by or through our Minister charged with the carrying out of this Law.

§ 3. *Inspection.*

Art. 12. Under the orders of our Minister, charged with the carrying out of this Law, the inspection of its execution shall be committed to Inspectors, not exceeding three in number, to be appointed by us, whose sphere of action and powers shall be determined by us by general administrative regulation.

Art. 13. The directors and managers of trades and enterprises and the persons employed therein are bound to give the properly qualified Inspector the information he requires as to the facts and circumstances relating to the observance of this Law.

Art. 14. The Inspectors are forbidden, either directly or indirectly, to take part in trades or enterprises of factories and workshops.

Art. 15. The director or the manager of a trade enterprise, who employs persons in a factory or in workshops, is bound to give information in writing of every accident that has happened in connection with the work performed in that factory or in those workshops within forty-eight hours to the Burgomaster of the Commune in which the accident has happened. If the person to whom the accident happened has resumed work within the period above mentioned, the obligation to give the information ceases.

The form of this information shall be settled by our Minister, who is charged with the carrying out of this Law.

The Burgomaster shall send the information to the Inspector within twenty-four hours.

The Burgomaster shall institute an inquiry into the causes and consequences of the accident, and shall communicate the result to the Inspector, who is competent, if it seems to him necessary, to institute a further inquiry.

Art. 16. The Inspectors shall draw up annually a Report, with reasons annexed, of the duties which they have performed, and shall send it, before the 1st May, to our Minister charged with the carrying out of this Law.

These Reports, either *in extenso* or extracts from them, shall be laid before the States-General.

§ 4. *Penalties.*

Art. 17. The violation of any of the provisions of this Law excepting those of the third paragraph of Article 5, and of the third and fourth paragraphs of Article 15, issued by the Burgomaster, and those of Article 14 and Article 16 issued by the Inspector, as also those of Article 20, being the provisions of general administration, issued in accordance with Articles 4, 5, or 7 of this Law, as also of the conditions under which modification or reduction of the hours of rest is allowed in accordance with the second paragraph of Article 6 of this Law, shall be punished with imprisonment, not exceeding one fortnight, or with a fine, not exceeding 75 florins.

If, at the date when the offence was committed, two years have not yet ntervened since a former sentence was passed on the defendant for the same or a similar breach of this Law, the penalties may be doubled, excepting in the case mentioned in Article 20, or as regards one of the provisions of the general administrative regulations mentioned in the preceding paragraph of this Article, or one of the conditions under which a modification or reduction of the hours of rest is allowed in accordance with the second paragraph of Article 6 of this Law, in which cases the penalties remain unaltered.

A separate penalty shall be imposed on every person by or through whom a violation of the Law has been committed for every twenty-four hours in the course of which the breach of the Law has been committed.

Art. 18. In addition the persons indicated in Article 8 of the Criminal Code

the "maréchaussée," all police constables, as also the Inspectors mentioned in Article 12, are charged with the tracing of violations of this Law, and of the provisions of the general administrative regulations issued in accordance with Articles 4, 5, or 7 of this Law and of the conditions under which modification or reduction of the hours of rest is allowed in accordance with the second paragraph of Article 6 of this Law.

As regards the establishments mentioned in Article 24 of the Law of the 2nd June, 1875, the Inspectors mentioned in Article 12, and the officials and officers appointed by our Minister of War on the basis of the second paragraph of Article 24 aforesaid, are exclusively charged with this duty.

The provision in the first paragraph of this Article is not to be applied to the Royal workshops and factories. In those establishments, in applying the Law, the inspection shall be regulated by the heads of the respective Departments.

Art. 19. The officials mentioned in the first paragraph of Article 18 shall have access to all places where work is carried on, or is usually carried on, with the exception of the Royal workshops and factories and the establishments mentioned in Article 24 of the Law of the 2nd June, 1875, to which, with the exception of persons empowered for other reasons, the Inspectors only mentioned in Article 12 shall have access.

The rural police, the "maréchaussée," and all police officers under the rank of Commissary, require for this object, so far as access is not allowed them on other grounds, a special order in writing from the Burgomaster or from the Judge of the district Court.

If the officials mentioned in Article 18 are denied access, they may force an entrance if necessary.

In places where work is carried on, or is usually carried on, which are also dwelling-houses, or are accessible only through dwelling-houses, they shall not enter without the consent of the occupier, unless they exhibit a special order in writing from the Burgomaster or from the Judge of the district Court. They shall draw up a *procès-verbal* of this entrance, and send a copy of it within forty-eight hours to the person whose house they have entered.

Art. 20. The officials mentioned in Article 18 are bound to keep secret whatever they have discovered in places where work is carried on, or is usually carried on, relating to the trading processes there practised, so far as is not at variance with the provisions of this or any other Law.

All persons intentionally violating the obligation of secrecy imposed in the preceding paragraph shall be punished with imprisonment not exceeding six months, or a fine not exceeding 600 fl., with or without deprivation of eligibility for holding a public employment.

All persons guilty of revealing such secrets shall be punished with imprisonment not exceeding three months, or with a fine not exceeding 300 fl.

No prosecution shall be instituted except on the complaint of the Head or the Manager of the workshops or factory.

Art. 21. The offences made punishable by this Law shall be considered as transgressions ("overtredingen"), with the exception of the offences made punishable by the second and third paragraphs of Article 20, which shall be considered as misdemeanours ("misdrijven").

§ 5. *Temporary and Concluding Provisions.*

Art. 22. The provision of the second paragraph of Article 5, that for women or children under 14 years of age, and that of the third paragraph of Article 5, that for women of all ages the beginning of their work must not be fixed for earlier than 5 o'clock in the morning and the termination for not later than 10 o'clock at night, do not apply during the first two years after this Law comes into operation.

Art. 23. The Articles 5, 6, 7, 9, 10, 11, and 15 are not applicable to work performed in or for the service of sea-captains or fishermen on board vessels, nor Article 3, so far as relates to children or apprentices of the master living on board.

Articles 10 and 11 are not applicable to work performed in or for a trade in the dwelling-house of the head or manager of it carrying on his trade there without the assistance of others than his wife, relations, or connections to the fourth degree inclusive, and his apprentices.

Art. 24. This Law is not applicable to work in workmen's schools and technical

schools, training institutions, and working men's establishments and prisons, nor to work performed in the course of military service.

Art. 25. All documents, requests, and other written matters drawn up in consequence of § 2 of this Law are exempt from stamp duty and from the formality of registration, and shall be supplied gratis.

The cards mentioned in Article 10 shall be furnished to the Communal authorities by the State, free of charge.

Art. 26. This Law shall come into force on the 1st January, 1890.

At the same date, the Law of the 19th September, 1874, shall be repealed.

We order and direct that this Law shall be inserted in the official Gazette, and that all Ministerial Departments, authorities, Boards, and Civil servants whom it concerns shall contribute to the exact carrying out of the same.

Given at the Loo, this 5th day of May, 1889.

(Signed) WILLIAM.

(Countersigned) RUYS VAN BEERENBROEK,
Minister of Justice.

Published on this 16th May, 1889.

(Signed) RUYS VAN BEERENBROEK.

Inclosure 3 in No. 4.

Decree of the 9th December, 1889, enacting a General Measure of Control, as mentioned in Articles 5, 7, and 11 of the Law of the 5th May, 1889.

(Translation.)

WE, William III, by the Grace of God, King of the Netherlands, Prince of Orange-Nassau, Grand Duke of Luxemburg, &c.:

On the proposal of our Minister of Justice, of the 12th October, 1889, section 2 (*a*), No. 132;

Having regard to the second paragraph of Article 5, the third paragraph of Article 7, the second paragraph of Article 11, and Article 22 of the Law of the 5th May, 1889;

Having consulted the Council of State (advice of the 3rd December, 1889, No. 18);

Having regard to the further Report of our Minister aforesaid of the 7th December, 1889, section 2 (*a*), No. 105;

We have sanctioned and approved the following Articles:—

Article 1. For the hereinafter-mentioned trades the deviations permitted and the exemptions allowed from the provisions of the Law above mentioned, as specified in each case, are subject to the conditions attached to each of them, with the understanding that the number of hours during which work shall be performed by persons under 16 years of age and by women shall not amount to more than eleven in the twenty-four hours, excepting what is provided for by the third paragraph of Article 5 of that Law, and that the work of persons under 16 years of age and of women in every case shall be broken by an interval of rest of at least one hour between 11 o'clock A.M. and 3 o'clock P.M.

1. *Bread and Biscuit Bakeries and Pastry-cooks.*

The work of a person of the male sex between the ages of 14 and 16 may commence at the earliest at 2 A.M., under the reservation that the number of hours during which such person works, including errands on which he may be sent outside the workshop, shall not exceed eleven hours in the twenty-four, and that after working for a time not exceeding five hours he shall be allowed at least half-an-hour's rest.

2. *Newspaper Printing.*

1. As regards the work of lads under 16 years of age, so far as it is used for helping to print or fold a daily or weekly paper (reserving the provision under No. 2), it is allowed to terminate it at the latest at 10 o'clock P.M., on the condition that the number of hours during which such persons perform work, including errands on which they may be sent outside of the workshop, does not exceed eleven

in the twenty-four hours, and that after working for a time of not more than five hours they shall be allowed at least half-an-hour for rest.

2. As regards the work of lads between 14 and 16 years of age, so far as it is used for helping to print or fold a daily or weekly paper, it is allowed for such work to proceed on Sunday till 6 A.M., but not longer, under the condition that the number of hours during which such persons work, including the errands on which they may be sent outside of the workshop, in the twenty-four hours preceding the termination of the work on Sunday, has not amounted to more than eleven.

3. *Manufactories of Condensed Milk.*

As regards the work of persons under 16 years of age and of women, so far as it relates to the preparation of the milk or to the filling or the closing of the cans, from the 1st April till the 1st October, it is allowed for them to begin their work not earlier than 4 A.M., and to terminate that work not later than 8 P.M., under the condition that, after working for a period not exceeding five hours, a rest of at least half-an-hour shall be given them.

This permission to begin work at the earliest at 4 o'clock A.M. holds good for the work of persons under 14 years of age and of women only until the 1st January, 1892.

4. *Packing of Yeast.*

1. As regards the work of lads between 14 and 16 years of age, it is allowed for them to begin their work not earlier that 4 o'clock A.M., under the condition that (reserving the provision under No. 2) their work shall not terminate later than at 6 o'clock P.M., and that, after working for five hours at the most, a rest of at least half-an-hour shall be given them.

2. As regards the work of lads between 14 and 16 years of age, it is allowed for them to continue their work on Sunday till 6 o'clock A.M. at the latest, under the condition that the number of hours during which the lads have been working in the twenty-four hours preceding the termination of their Sunday work has not exceeded eleven hours.

5. *Glass Works.*

1. As regards the work of persons under 16 years of age employed at smelting or cooling furnaces and of females only so far as they are employed at that work on the 31st December, 1889, it is allowed for them to begin and end their work at such hours as the trade demands, under the condition that, if those hours are other than those mentioned in the first paragraph of Article 5, after working for five hours at the most, half-an-hour's rest at least shall be given them, and that in glass works, where day and night gangs are employed, the same persons shall be employed in night work only every other week, with the understanding that after the 30th April, 1891, the work of lads under 14 years of age and of all women, between 10 o'clock P.M. and 5 o'clock A.M., is prohibited.

2. As regards the work of lads between 14 and 16 years of age, it is allowed for them to proceed with it on Sunday till 6 o'clock A.M. at the latest, under the condition that, on the termination of that work, four-and-twenty hours' rest at least shall be given them.

3. Exemption shall be granted from the obligation to enter the working hours on the list mentioned in Article 11 of the Law to such glass works as employ working gangs.

6. *Workshops of Sempstresses, Knitters, Embroiderers, Trimming Makers, Milliners, or Needlewomen.*

As regards the work of females above 14 years of age, it is allowed for them to terminate it, at the latest, at 8 o'clock P.M., under the condition that their work shall not commence earlier than at 8 o'clock A.M.

7. *Mending of Nets.*

1. As regards the work of females above 14 years of age, it is allowed, from the 1st June till the 1st January, for them to terminate it, at the latest, at 10 o'clock P.M.,

under the condition that, after working for a period not exceeding five hours, a rest of half-an-hour at least shall be given them.

2. From the 1st June till the 1st January exemption shall be granted from the obligation of entering the working hours on the list mentioned in Article 11 of the Law, under the condition that the time shall be mentioned on that list, during which, under ordinary circumstances, rest is given.

8. *Lithography.*

As regards lads under 16 years of age, from the 1st October till the 1st April, it is allowed for them, so far as their work applies to printing in colours, to terminate it, at the latest, at 8 o'clock P.M., under the condition that it did not begin again before 7 o'clock A.M.

9. *Bricks, Tiles, &c.*

(The latter so far as they are connected with the first-mentioned articles.)

(*a.*) Working with one gang:—

1. As regards the work of persons under 16 years of age and of women, it is allowed for them to begin it not earlier than 4 o'clock A.M., and to terminate it not later than at 9 o'clock P.M., both hours under the condition that, after working for five hours at the outside, at least half-an-hour's rest shall be given them.

This permission to begin work at the earliest at 4 o'clock A.M. applies to the work of persons under 14 years of age and to that of women only until the 1st January, 1892.

2. Exemption shall be granted from the obligation to enter the working hours on the list mentioned in Article 11 of the Law, so far as concerns the persons under 16 years of age, and the women whose work consists in turning the bricks and bringing from the stands to the stacks the unbaked bricks, and after whose names on that list is inscribed that they perform such work.

3. The same exemption, as under 2, shall be granted for the other persons under 16 years of age and for women, under the condition that on the list aforesaid shall be mentioned the times during which rest is given them under ordinary circumstances.

(*b.*) Working with alternate gangs:—

1. As regards the work of lads under 16 years of age, it is allowed for them to begin it not earlier than 3 o'clock A.M. (as relates to lads under 14 years of age until the 1st January, 1892), and to terminate the work of lads under 16 years of age (with reservation of the provision under 2), at the latest at 10 o'clock P.M., both of them under the condition that, after working for five hours at the outside, four hours' rest at the least shall be given them, and that the number of hours during which those persons are working shall not amount to more than ten per twenty-four hours.

2. As regards the work of persons under 16 years of age and of women, consisting in turning the bricks and bringing them from the stands to the stacks, it is allowed to terminate that work, at the latest, at 9 P.M.

3. Exemption shall be granted from the obligation to enter the working hours on the list mentioned in Article 11, so far as concerns those persons under 16 years of age and women, whose work consists in turning the bricks and bringing them from the stands to the stacks, and after whose names it is mentioned on the list that they perform that work.

All the deviations and exemptions allowed for these trades hold good only from the 1st April till the 1st November.

10. *Preserved Provisions or Fruit Syrups.*

1. As regards the work of lads between 14 and 16 years of age, and of females above 14 years of age, it is allowed from the 1st May till the 1st November to terminate it, at the latest, at 10 o'clock P.M., under the condition that, after working for five hours at the most, they shall be given a rest of at least half-an-hour.

2. From the 1st May till the 1st November exemption shall be granted from the obligation to enter the working hours in the list mentioned in Article 11, under the condition that the time during which, under ordinary circumstances, rest is given, shall be mentioned in that list.

11. *Smoking, Drying, and Salting Fish.*

1. As regards the work of persons under 16 years of age and of women, consisting in preventing the spoiling of fish, or which is immediately connected with it, it is allowed to terminate that work, at the latest, at 10 o'clock P.M., under the condition that, after working for five hours at the most, half-an-hour's rest at the least shall be given them.

2. Exemption shall be granted from the obligation to enter the working hours in the list mentioned in Article 11 of the Law, so far as concerns the persons under 16 years of age and women, whose work consists in preventing the spoiling of fish, or which is immediately connected with it.

12. *Work carried on with the aid of Wind and Water power.*

1. As regards the work of persons under 16 years of age and of women, it is allowed to terminate that work at 10 o'clock P.M. at the latest, so far as the failure of sufficient wind or water power may have prevented them from working during eleven hours in the twenty-four ended at 7 o'clock P.M., and under the condition that, after working for not more than five hours, half-an-hour's rest at least shall be given them.

2. Exemption shall be granted from the obligation of entering the working hours on the list mentioned in Article 11 of the Law, under the condition that the time shall be mentioned in that list during which, under ordinary circumstances, rest is given to persons under 16 years of age and women.

13. *Iron Foundries.*

Until the 1st July, 1890, it is allowed to terminate the work of lads under 16 years of age at 8 o'clock P.M. at the latest.

14. *Fishing Nets.*

As regards the work of lads between 14 and 16 years of age and women above 16 years of age, it is allowed, until the 1st January, 1892, for them to begin and terminate their work at such hours as the trade demands, under the condition that, if those hours are other than those named in the first paragraph of Article 5 of the Law, after working at the most for not more than five hours, at least half-an-hour's rest shall be given; and that, where work is performed by day and night gangs, the same persons shall work in the night gangs only on alternate weeks.

Art. 2. As regards all trades in which machinery, apparatus, or tools are employed which require cleaning, all women of full age who perform no other work in or for that trade are allowed to clean those articles during one hour after the termination of the other work in or for that trade, but on the understanding that this cleaning shall not take place between 10 o'clock P.M. and 5 o'clock A.M.

Art. 3. As regards the work for a trade not mentioned in Article 1, it shall be allowed until 1st July, 1890, for a person under 16 years of age and for women, so far as they perform work therein on the 31st December, 1889, at hours other than those appointed in the first paragraph of Article 5 of the Law for beginning and terminating that work, and as to the work of lads between 14 and 16 years of age, for them to go working on Sunday till 6 o'clock A.M. at the latest, if it is previously proved to the satisfaction of our Minister charged with the carrying out of the Law, as is evidenced by his declaration in writing, that, taking the time of year into consideration, the persons required that arrangement in order to earn their living, but with the understanding that the number of hours during which the persons work shall not amount to more than eleven in the twenty-four hours, reserving the provision in the third paragraph of Article 5 of the Law.

Our Minister of Justice is charged with the carrying out of this Decree, which shall be inserted in the "Staatsblad."

(Signed) WILLIAM.

(Countersigned) RUYS VAN BEERENBROEK,
Minister of Justice.

Published on this 12th December, 1889.

(Signed) RUYS VAN BEERENBROEK,
Minister of Justice.

The Loo, December 9, 1889.

Inclosure 4 in No. 4.

Decree of the 21st February, 1890, regulating the Duties and Powers of the Inspectors mentioned in Article 12 of the Law of the 5th May, 1889.

(Translation.)

WE, William III, by the Grace of God, King of the Netherlands, Prince of Orange-Nassau, Grand Duke of Luxemburg, &c.:

On the proposal of our Minister of Justice of the 27th January, 1890, section 2 (*a*), No. 129;

Having regard to section 3 and Articles 18, 19, and 20 of the Law of the 5th May, 1889;

Having consulted the Council of State (advice of the 18th February, 1890, No. 1 *b*);

Having regard to the further Report of the Minister aforesaid of the 20th February, 1890, section 2 (*a*), No. 79;

We have approved and sanctioned the enactment of the following provisions regulating the duties and powers of the Inspectors mentioned in Article 12 of the above Law, which provisions shall serve as their instructions:—

Article 1. The Inspector mentioned in Article 12 of the Law of the 5th May, 1889, shall bear the title of "Inspectors of Labour."

Art. 2. For supervising the carrying out of the Law mentioned in Article 1 the kingdom shall be divided into three inspection districts, the first of which shall include the province of North Brabant; that portion of the province of Gelderland, situated to the south of the left banks of the Rhine and the Lek; that portion of the province of South Holland situated to the south of the left banks of the Lek, Nieuwe Maas, Scheur, and Nieuwe Waterwag; the provinces of Zealand and Limburg. The second shall include that portion of the province of Gelderland situated to the north of the left bank of the Rhine, the provinces of Friesland, Overijssel, Grouingen and Drenthe; the third shall include that portion of the province of South Holland situated to the north of the left banks of the Lek, Nieuwe Maas, Scheur, and Nieuwe Waterwag, the provinces of North Holland and Utrecht, as also all other parts not belonging to any province of the kingdom.

Our Minister of Justice shall assign to each Inspector the district in which he shall perform the duties of his office, as also the place in which he shall reside, and notice shall be given in the official Gazette by the Minister aforesaid of such instructions, and of all subsequent changes therein.

Art. 3. Before entering on their office the Inspectors shall, in the presence of our Minister of Justice, take oath or make affirmation, according to their religious convictions, that they will diligently, exactly, and impartially fulfil the duties which their office lays upon them.

Art. 4. They shall hold no other office or employment without our permission, and shall take no part, either directly or indirectly, in any trade or enterprise of manufacture or industry.

Art. 5. In the case of an Inspector wishing to absent himself from his district, he must ask leave or permission of our Minister of Justice, who may assign one of the other Inspectors to act for him in that district during his absence or other disqualification, of which appointment the Minister aforesaid shall publish an announcement in the official Gazette.

Art. 6. In the execution of their duties, they shall always be in possession of a card certifying their authority, to be issued by our Minister of Justice.

Art. 7. They shall be charged with supervising the carrying out of the Law of the 5th May, 1889, and of the Royal Decrees and Ministerial Instructions relating thereto, for which object, so far as such action shall be deemed necessary, they shall visit the places where work is performed, or is accustomed to be performed.

If they are refused access to those places, they shall apply for assistance to the Burgomaster of the Commune, or to some other authority at the place who is qualified to render such assistance.

The *procès-verbaux* of violations of this character drawn up by them shall be transmitted to the proper officer of the Public Prosecutor, whilst they shall at the same time forward an extract therefrom to our Minister of Justice.

Art. 8. They are especially charged, so far as lies in their power, by giving advice to promote unanimity between the requirements of legislation and the interests of all persons connected with labour and their workmen, and to make such

suggestions as may lead to the removal of difficulties which might otherwise obstruct the application of the legislative measures to the various branches of industry.

In case of doubt about the exact meaning of any provision contained in a Law, in a Royal Decree, or in a Ministerial Instruction, they shall submit the question in dispute to the judgment of our Minister aforesaid.

Art. 9. They shall refrain from giving general directions in the way of regulations, instructions, or circulars.

Art. 10. To promote the exact carrying out of Article 4 of the Law of the 5th May, 1889, they shall pay especial attentiou to the dangers threatening the health or the life of persons under 16 and of women which certain descriptions of work present, either in a general way, or by non-attention to certain precautions, by the manner in which that work is performed, or by the materials when worked up.

Art. 11. They shall make notes of the places visited by them where work is performed, or is usually performed, and of all that has come to their notice in those places.

Art. 12. They shall send to our Minister of Justice, at such dates as he may appoint, copies of the information supplied by the Burgomasters, and of their Reports, sent in to them according to Article 15 of the Law of the 5th May, 1889, together with a Report of any further examination made by themselves.

Art. 13. When desired by our Minister of Justice, they shall furnish him with their Report and advice respecting all subjects of legislation affecting labour, and shall make such suggestions to him as they may consider necessary or desirable.

When desired by our Civil Governors of the provinces or by the Burgomasters, they shall furnish them with advice relating to the granting of the licences mentioned in the third paragraph of Article 5 and in the fourth paragraph of Article 7 of the Law of the 5th May, 1889.

They shall obey the orders given to them by or in the name of our Minister of Justice.

Art. 14. To promote uniformity in applying the provision contained in the first paragraph of Article 7, the Inspectors shall confer with each other.

For the same object they shall meet once a quarter, or more frequently, according as our Minister of Justice shall deem necessary, when thereto summoned by him, at his Department, to discuss with that Minister, or with one or more of the officials designated by him, the working of the Law of the 5th May, 1889.

Art. 15. Our Minister of Justice shall assign to each Inspector of Labour an annual credit for office expenses, in due proportion to the amount granted for such expenses in the 4th chapter of the Budget.

Art. 16. This Decree shall come into operation on the fifth day from that of its publication.

Our Minister of Justice is charged with the carrying out of this Decree, which shall be inserted simultaneously in the "Staatsblad," and in the official Gazette, and a copy thereof shall be sent to the Council of State.

(Signed) WILLIAM.

(Countersigned) RUYS VAN BEERENBROEK,
Minister of Justice.

Published on this 23rd February, 1890.

(Signed) RUYS VAN BEERENBROEK,
Minister of Justice.

The Loo, February 21, 1890.

Inclosure 5 in No. 4.

Decree of the 30th October, 1890, *supplementing the Royal Decree of the 9th December,* 1889, *enacting a General Administrative Regulation as mentioned in Articles* 5, 7, *and* 11 *of the Law of the 5th May,* 1889.

(Translation.)

IN the name of His Majesty William III, by the Grace of God, King of the Netherlands, Prince of Orange-Nassau, Grand Duke of Luxemburg, &c.:

The Council of State, by Article 45 (2) of the Constitution, exercising the Royal authority;

On the proposal of the Minister of Justice of the 11th September, 1890, section 2 (*a*), No. 104;

Having regard to Article 5 (in the second paragraph) of the Law of the 5th May, 1889;

Having consulted with the Council of State (advice of the 23rd September, 1890, No. 18);

Having regard to the further Report of the Minister aforesaid of the 26th September, 1890, section 2 (*a*), No. 90;

Has approved and sanctioned the following Articles:—

Article 1. At the end of Article 1 (10) of the Royal Decree of the 9th December, 1889, a new provision shall be added, as follows:—

"As regards the drying of fruit by steam evaporating machinery, the exemption allowed under 1 from the 1st May till the 1st January shall avail till the 1st January, 1892, on condition that no use shall be made of the exemption granted under 2."

Art. 2. This Decree shall come into operation on the fifth day after the publication thereof.

The Minister of Justice is charged with the carrying out of this Decree, which shall be inserted simultaneously in the "Staatsblad" and in the official Gazette.

(Signed) VAN REENEN,
Vice-President of the Council of State.

(Countersigned) RUYS VAN BEERENBROEK,
Minister of Justice.

Published on the 1st November, 1890.

(Signed) RUYS VAN BEERENBROEK,
Minister of Justice.

The Hague, October 30, 1890.

No. 5.

Sir A. Paget to the Marquis of Salisbury.—(*Received May* 15.)

Vienna, May 12, 1891.

My Lord,

WITH reference to your Lordship's despatch of the 25th ultimo, I have the honour to transmit herewith to your Lordship a Report on the legislation which is about to take place in Austria with the object of improving the condition of the industrial classes, and a Memorandum drawn up by Sir Arthur Nicolson on the legislation which has taken place in Hungary on the same subject since the Berlin Conference.

I have, &c.
(Signed) A. PAGET.

Inclosure 1 in No. 5.

Report as to Legislation in Austria.

NO legislation has as yet taken place in Austria to carry out the recommendations of the Berlin Conference on the Labour question.

Legislative Acts to attain objects for the improvement of the condition of the industrial classes are, however, foreshadowed in the Imperial Speech at the opening of the Austrian Parliament on the 11th April.

The nature of the contemplated legislation may be seen by the following extract from that Speech:—

"My Government will lay before you proposals for furthering the understanding between employers of labour and those employed by them, and the adjustment of the social antagonisms which exist in that domain.

"The cultivation of the legitimate interests of 'cottage' industry will continue to be in the future, as heretofore, the object of the benevolent solicitude of the competent authorities, and I trust that they will be successful, with the active

workpeople every third Sunday, or they must be free every second Sunday from 6 A.M. to 6 P.M.

Exceptions to the above may be allowed by the lower administrative authorities, provided that the workpeople are not prevented from attending Divine worship on Sundays, and that a rest of twenty-four hours is granted to them on a week-day in lieu of Sunday.

The Federal Council may make further exceptions in the case of operations which do not admit of delay or interruption, or which are limited by natural causes to certain times and seasons.

Exceptions to the restriction of work on Sundays and holidays may also be made by the higher administrative authorities in trades which supply the daily necessaries of life to the public, and in those that require increased activity on those days.

Also, in establishments the working of which depends upon the wind or upon the irregular action of water power.

In order to prevent a disproportionate loss or to meet an unforeseen necessity, the lower administrative authorities may also allow exceptions to the prohibition of Sunday work in mines, factories, &c.

The prohibition of Sunday work may be extended by Imperial Ordinance to other trades besides those mentioned in the Act, and the State Governments also have the power of making further restrictions for their own territories.

Regulation of Child Labour, and the Labour of the Young.

The recommendations of the Labour Conference on this subject are met by sections 135 and 136 of the Industrial Code. The former now stands as follows:—

"Children under 13 years of age cannot be employed in factories. Children over 13 years of age can only be employed in factories if they are no longer required to attend the elementary schools.

"The employment of children under 14 years of age must not exceed six hours a-day.

"Young persons between 14 and 16 years of age must not be employed in factories for more than ten hours a-day."

Section 136 provides that young persons must not commence work before 5·30 A.M. or end it later than 8·30 P.M.; that the work of children who are employed for six hours must be broken by a pause of at least half-an-hour, and that other young persons must have a rest of one hour in the middle of the day and of half-an-hour in the morning and afternoon.

Young persons must not be employed on Sundays and holidays, nor during the hours fixed for religious instruction by the authorized priest or pastor of the community.

Temporary exceptions to the restriction of the employment of children over 13 and young people may be allowed by the Federal Council or the higher administrative authorities in cases of necessity arising from accidents or natural phenomena, and in factories where continuous work is essential. In the latter case, the weekly work of children must not exceed thirty-six hours, and that of young persons must not exceed sixty hours.

Day and night gangs must change weekly.

There are no special provisions for the protection of young men between 16 and 18 years of age.

Regulations concerning Female Labour.

Girls and women (irrespective of age) cannot be employed in factories at night between the hours of 8·30 P.M. and 5·30 A.M., and must be free on the eves of holidays by 5·30 P.M.

The employment of girls and women over 16 years of age must not exceed eleven hours a-day, and on holiday eves must not exceed ten hours.

They must be allowed a midday rest of at least one hour.

Women over 16 years of age who manage a household must be free half-an-hour before the commencement of the midday rest, except in cases where at least one hour and a-half is allowed for that pause.

Women after child-birth can in no case be admitted to work until fully four weeks after delivery, and in the following two weeks only if they are declared to be fit for work by a duly authorized physician.

The owners of factories in which it is intended to employ women or young persons must make a written announcement of the fact to the local police authorities before such employment commences, stating the days and hours of work and all other details.

An extension of the hours of work of girls and women over 16 years of age up to thirteen hours a-day for a fortnight at a time may be sanctioned by the lower administrative authorities in certain cases, provided that such extra work does not take place during more than forty days in any one year. The higher administrative authorities may extend this permission, provided always that the total average number of hours per day, calculated over the whole year, does not exceed the legal limit.

Section 139 (*a*) of the Code, both in its original form and as at present amended, grants powers to the Federal Council to prohibit or restrict the employment of women and young persons in certain branches of industry which involve dangers to health or morality, or to make such employment dependent upon certain conditions.

Upon the basis of this section the Federal Council of the Empire issued an Order in 1881 limiting the employment of young persons over 14 years of age in coal mines to eight hours a-day, and providing that before engagement they must produce a medical certificate to the effect that the state of their bodily development enables them to undertake work of this nature without danger to health.

With the exception of these powers granted to the Federal Council for the regulation of unhealthy occupations, the text of the Industrial Code does not either in its original tenour nor as now amended contain any special provisions respecting work in mines.

Section 139 (*a*) also gives the Federal Council power to modify the hours of work and the periods of rest required for women and young persons in certain cases, always with due consideration of the interests of the workpeople employed.

No. 7.

Sir F. Plunkett to the Marquis of Salisbury.—(*Received May* 18.)

My Lord, *Stockholm, May* 13, 1891.

WITH reference to your Lordship's despatch of the 25th ultimo, I have the honour to inclose a short Memorandum, showing that as yet no legislation has taken place either in Sweden or Norway to carry out the recommendations of the Labour Conference held at Berlin in 1890.

I have, &c.
(Signed) F. R. PLUNKETT.

Inclosure in No. 7.

Memorandum as to Legislation in Sweden and Norway.

NO special legislation has yet taken place in Sweden to carry out the recommendations of the Berlin Conference on the Labour question, but the King has lately appointed a Royal Commission to inquire into the different suggestions made for alterations in the Royal Order of 1881 regulating the employment of minors in factories and other undertakings, and to examine the question of how far work in mines and industrial undertakings may be regulated. This question was treated at the Berlin Conference of 1890, in which a Swedish Delegate took part. This Commission is further instructed to examine how far the principles laid down by the above-mentioned Conference can be applied in Sweden. Herr Tamm, who was the Swedish Delegate, is one of the members of this Commission.

A Bill for the compulsory insurance of workmen in Sweden had already been submitted to the Riksdag before the Berlin Conference took place. It was thrown out by the Chambers last year, on the ground that the question had not yet been sufficiently studied. The Bill, in an amended form, was presented again to the Riksdag in this Session, but was not accepted.

The feeling in both Chambers seems to be more in favour of a system which would hold employers responsible for accidents to their own workmen than of a general system of State insurance. The principle of the direct responsibility of employers is in force on Swedish railways, and is said to work well.

The half-time system known in England is not practised in Sweden. Children cannot be employed at all in factories until they have completed their 12th year, by which time they are supposed to have finished their course in the primary schools. Children between 12 and 14 may be employed in factories for six hours a-day, and those between 14 and 18 for ten hours. Some of them use the other hours in attending finishing schools, but this is not obligatory.

Within the last few days the Government have submitted to the Chambers a Bill prohibitiug the employment of boys under 14 and girls under 15 for the sale of newspapers, flowers, &c., at night time in the streets. The prohibition extends from 8 P.M. to 8 A.M. Both those persons on whose behalf the sale is carried on, and those who are responsible for the children, are liable to be fined in case of infraction of the law. The fines vary from 5 to 100 kronor. When it is proved that the offence is committed without the approval or permission of the parents, guardians, or employers, the child is to be first warned, but if the offence is repeated the parents, guardians, or employers will be held responsible.

In Norway no special legislation has been yet proposed for carrying out the recommendations of the Berlin Conference, and the half-time system is not practised.

Stockholm, May 13, 1891.

No. 8.

Lord Vivian to the Marquis of Salisbury.—(*Received May* 18.)

My Lord, *Brussels, May* 16, 1891.

IN compliance with the instructions conveyed to me in your Lordship's despatch of the 25th ultimo, I have the honour to inclose a Report by Mr. Gosselin, showing the legislation which has been adopted, or which is under consideration, in Belgium, having for its object the improvement of the condition of the working classes and the reconciliation of the interests of capital and labour, in accordance with the recommendations of the Berlin Conference on the Labour question.

I have, &c.

(Signed) VIVIAN.

Inclosure in No. 8.

Report on steps taken in Belgium to carry out the Recommendations of the Berlin Labour Conference of March 1890*; and as to the existence of any System analogous to that known in the United Kingdom as the "Half-time System."*

WITH reference to the inquiry whether any legislation has been adopted or is contemplated in Belgium, with a view to carry out the recommendations of the Conference on the Labour question held in Berlin in March 1890, the Parliamentary records of this and last Session show that no such legislation has been presented by the Government to the Chambers since the close of the Conference.

It should, however, be borne in mind, that in consequence of the strikes and riots which occurred in 1886 in the mining districts, the present Administration passed a series of measures (1886-89) for improving the material and moral condition of the working classes in this country, the outcome of the recommendations of the Belgian Labour Commission appointed in the spring of 1886.

Amongst them may be noticed:—

1. The Royal Decree of the 27th December, 1886, regulating the sanitation of workshops.

2. The Royal Decree of the same date, reorganizing the sanitary inspection of factories.

3. The Law of May 1887, protecting children employed in public shows and exhibitions.

4. The Law of the 16th August, 1887, regulating the mode of paying workmen's wages, abolishing the truck system.

5. The Law of the same date, establishing the Councils of Industry and Labour for the settlement of disputes and other questions arising between capital and labour.

6. The Law of the same date, for the repression and punishment of public drunkenness, and of persons encouraging it.

7. The Law of the 18th August, 1887, for the protection of workmen's wages and of the salaries of clerks and public servants from seizure, distraint, or voluntary cession.

8. The Law of the 5th May, 1888, for the inspection of dangerous and unhealthy establishments and of machinery and boilers.

9. The Law of the 9th August, 1889, for improving the dwellings of the working classes by the appointment of Committees, styled "Comités de Patronage," whose duty it is (*a*) to promote the construction of a better class of workmen's dwellings, (*b*) to see to the due sanitation of existing dwellings, and (*c*) to encourage the development of savings banks, insurance Companies, and other similar institutions.

10. The Law of the 13th December, 1889, regulating the employment of women and of children under 12 years of age in mines, quarries, and certain other specified works.

Many of the measures enumerated above are framed on the lines recommended by the Berlin Conference, but were passed before it met.

On the 15th July, 1890, a Bill was laid on the Table of the Chamber of Representatives, backed by the Radical Deputy for Brussels, M. Janson, and other members of that party, providing for the insurance of workmen against accident; a measure which may be in part attributed to the impulse given by the Berlin Conference to the general idea of seeking to reconcile the interests of employers and employed in all points where they are in conflict.

The following is a summary of this Bill:—

Employers of labour are bound to insure their workpeople of both sexes against the risk of accidents to which they may be exposed in the exercise of their industry.

This insurance is to be made collectively by groups or associations of employers of the same or similar trades; such groups being formed by the Government on the recommendations of the Councils of Industry and Labour of the district.

Employers may, nevertheless, insure their workpeople in any insurance Company, provided such Company has fulfilled the provisions of the Bill and has invested in the State Treasury, as a guarantee of solvency, a minimum sum of 100,000 fr. (4,000*l.*), producing an interest of 3½ per cent.; it being understood that in such cases the insurance Company is bound by the same conditions as if the insurance had been effected by a group of employers.

Each group must comprise at least 10,000 workpeople, and should this not be feasible, two or more groups should be united. This stipulation is intended by the authors of the Bill to diminish as much as possible the premiums by increasing the numbers insured: they would wish to see the various groups associated whenever possible, provided that in calculating the rate at which the premium of each group should be fixed, due consideration should be paid to the varying degrees of risk existing in the different associated trades. Manufactories or workshops, however, employing more than 2,000 workpeople, may effect, with Government authorization, their own insurance, unless a third of the workpeople should demand to be affiliated to a group, in which case the employer shall be bound to comply with the demand.

In such cases of private insurance, the employers must pay over to the State Treasury a minimum security of 50,000 fr. (2,000*l.*), or a sum equal to 10 fr. per head, for each workman employed, if they should exceed 5,000 in number.

This exception to the general rule is made to cover the cases of private insurance already in existence, organized by the large manufacturing firms, which have, as the authors of the Bill themselves admit, given hitherto satisfactory results. The requirement of an official authorization is inserted to insure due control being exercised over such private insurance organizations.

Each group must provide for the formation of its own insurance fund, and fix the amount of the premium per head, taking into due consideration the number of

days and hours of work, the nature and the degree of safety of such work. The regulation fixing the amount of the premium must be approved by the Executive, to whom power is reserved to increase it if necessary.

Seven-tenths of this premium must be paid by the employers, one-tenth by the Public Charitable Fund of the workman's domicile, or, in default of this, by the State, and the remaining two-tenths by the workpeople themselves.

The explanatory statement points out that by this distribution of the insurance premium the employer's position is improved, and his liability limited to seven-tenths of the premium, whereas the whole responsibility now falls on him, should the accident be in any degree attributable to his fault.

The workman, on the other hand, by paying two-tenths of the premium, will receive compensation, even if the accident is in some measure attributable to him, or if its cause should remain undiscovered.

The liability of the Local Charitable Organization, or, in default thereof, of the State, for the remaining one-tenth, is declared to be justified "by the very principles which govern the laws of public charity."

If, however, the accident is attributable to gross neglect, either on the part of the employer or the employed, the charge is not to be covered by the insurance; the workman will have no claim to indemnity if the accident is exclusively and manifestly due to his own criminal negligence or imprudence. In such cases he, or, as the case may be, his widow and children, must look to relief from charitable organizations, his insurance group not being legally bound to afford help.

On the other hand, where the accident is manifestly due to the employer's negligence, the insurance group can, on behalf of the victims, bring an action against him for damages, such damages serving to increase the indemnity due to the victims according to the terms of the present Bill, in a measure to be determined by the Committee of Arbitration (see below), the surplus, if any, being handed over to the insurance fund.

Medical assistance must in all cases of accidents, and whatever may be their cause, be given to the victims.

The pecuniary indemnity in cases of accidents shall be regulated as follows:—

1. In cases of total incapacity for work, the injured person shall be entitled to 80 per cent. of the average daily wage of his last year's employment.

2. Where death results, the widow shall receive 35 per cent., and each child up to 14 years of age 10 per cent., of the average daily wage earned by the victim during the last year of his work, provided that the total indemnity thus accorded to widow and children together does not exceed 65 per cent. of such wage. Should the widow remarry, the indemnity will be withdrawn. If the victim being single, or a widower without children, had a family (father, mother, brothers, or sisters) to support, the latter shall receive an indemnity not exceeding 40 per cent. of his wages.

3. In cases of partial incapacity, permanently hindering the victim from following his calling, he shall receive from 10 to 50 per cent. of his daily wage, according to the nature of such incapacity.

4. In cases of temporary incapacity from work the victim shall receive, so long as he is laid up, 65 per cent. of his daily wage.

These indemnities become due from the day following that on which the accident occurred.

Every employer who may have neglected to insure one or more of his workpeople shall, from the date of the promulgation of the Law, be held liable for the payment of the above indemnities in cases of accidents in the same way as if the workpeople had been insured, the men having only to prove the fact of the accident and of its injurious consequences, unless the employer can show that the accident was due to gross or criminal negligence on the part of the workman.

Besides thus rendering the defaulting employer liable for the insurance of his workpeople to the same extent as that which would have been covered by the insurance, the Bill further imposes on him a fine of from 100 fr. to 500 fr. (4*l.* to 20*l.*) if he should not have complied with the stipulation of the Law within one year of its promulgation.

The insurance groups created by this measure are constituted as corporate bodies; without being able to permanently acquire real property, they are authorized to accept gifts or personal legacies, or even real property, on condition that such property be realized. An Administrative Council composed of five members, of which three must be employers and two workmen, shall be elected by the insurance

group, and charged with its financial administration. This Council shall also be charged with studying the means of insuring the safety of the workpeople, and shall address an annual Report to the Government, showing the legislative or other measures which might be taken to improve the health and safety of the labouring classes. (This consultative action accorded to the Council is a further application of the principle already embodied in the Law of August 1887, establishing the Councils of Industry and Labour.)

The Bill further proposes to establish a Court of Arbitration of six members and of as many deputy-members, half to be chosen by the employers and half by the employed, the President and Vice-President being named by the Government from outside the insurance group.

The duties of this Court of Arbitration shall be :—

1. To settle differences between masters and workmen, or between workmen and their insurance groups, respecting the execution of this Law.

2. To settle the scale of indemnities to be accorded to victims of accidents.

The workmen members of the Councils of Administration and of Arbitration shall be entitled to receive a salary for their services.

It is further proposed to extend the benefit of the Law to employés receiving a wage not exceeding 1,800 fr. (72*l.*) a-year, who by reason of the nature of their employment are exposed to accidents.

Employers who have privately insured their workpeople against accidents are bound to refer all disputes to one of the Courts of Arbitration established in connection with their trade, the employers being liable for the expenses of such reference, whether the sentence be pronounced for or against them.

The procedure before the Courts of Arbitration shall be free of cost, and the sentences not subject to appeal.

In assessing the proportion of the premiums to be paid by the workmen, to enable them to claim indemnities or pensions under the Law, 6 fr. a-day shall be calculated as the maximum daily wage, the working day being held to be of ten hours, and the working year of 300 days.

The Bill further provides for an annual examination of the financial situation of the insurance Associations, with a view to revising the respective proportions to be annually paid by employers and employed, according to the calls made on the fund, for the facultative establishment of friendly Societies in cases of illness and of pension funds to be joined to the insurance Associations, the funds of each being kept quite distinct.

Illnesses caused by work are assimilated to accidents.

The State, the provincial and communal administrations, and public institutions, are bound to insure their workmen, in conformity with the terms of the Law.

Employers complying with the Law are exempted from all other liabilities towards their workpeople on account of accidents incurred in their employ.

The insurance Associations to be created by the Law are empowered to receive subsidies from the State, the provincial and communal administrations, hospitals, and other charitable organizations.

Lastly, the Bill proposes to abolish the extension of intestate succession to relatives of the twelfth degree, and to limit them to the sixth degree, and to hand over the proceeds of such successious to the State, in order to meet the expenditure incurred by the Bill, and to provide funds for the State subsidies referred to above. The power of willing property to more remote relations than of the sixth degree will not be interfered with, the limitation affecting only the property of persons dying intestate.

The above is an outline of M. Janson's Bill. Apparently fearing to be accused of favouring State insurance or of increasing the charges thrown on the Public Treasury, the authors, after referring in an explanatory statement to the assistance already given by public charitable organizations in cases of accidents, declare that "the Bill only substitutes for assistance given as alms an assistance more regular and more efficacious, by means of a contribution to the payment of insurance premiums;" and they lay special stress on the fact that they have sought to invest the State with special resources derived from the proposed modification of the Intestate Succession Law, destined not only to cover the share of the State in the premiums, but also to provide a sum for the grant of subsidies to the insurance Associations.

It is unlikely that this Bill will be passed in its present shape, at any rate

during this Session. A Bill is now being framed by the Government, and will probably be laid this Session, with the same object, but on different lines; but in view of the long discussions in Parliament on the proposed revision of the Constitution, it is improbable that there will be time for its consideration this year.

With regard to the question, whether any system analogous to what is known in the United Kingdom as the "half-time system" exists in Belgium, I am informed that no such division of the twelve hours' working day is known here.

By the Law of the 13th December, 1889, which renders illegal the employment of children under 12 years of age in mines, quarries, and certain other specified works, the King is empowered to forbid the employment of children under 16 and of girls under 21 years of age in certain occupations beyond their strength, and, further, can either forbid altogether, or authorize for a certain number of hours a-day, or for a certain number of days, or under certain conditions, the employment of children under 16 and of girls under 21 years of age in certain occupations recognized as unhealthy ("travaux reconnus insalubres"). This permissive limitation of the hours of labour of minors bears some analogy to the half-time system, but the Law has not yet been completely carried out, and the Royal Decrees giving effect to it have not yet been issued. It is hoped, however, that the Law will be fully enforced, and Government Inspectors appointed by the end of this year.

(Signed) MARTIN GOSSELIN.

Brussels, May 13, 1891.

No. 9.

Sir G. Petre to the Marquis of Salisbury.—(*Received May* 20.)

My Lord, *Lisbon, May* 13, 1891.

I HAVE the honour to inclose a Report which, in accordance with the instructions contained in your Lordship's despatch of the 25th April last, I have drawn up upon the legislative steps taken up to the present by the Portuguese Government to carry out the recommendations of the Berlin Labour Conference of 1890.

The Decree, of which the Report is necessarily only a summary, was translated by Mr. Duff amidst a great pressure of other work, and the shortness of the time in which he completed the translation speaks most highly for his great industry and ability.

I have, &c.
(For Sir G. Petre),
(Signed) W. E. GOSCHEN.

Inclosure 1 in No. 9.

Report showing the Legislative Steps taken by the Portuguese Government to carry out the Recommendations of the Berlin Labour Conference of 1890.

APART from certain differences of opinion as regards the hours of labour, which is a matter upon which it has been found impossible to lay down arbitrary rules, the feeling in Portugal has been unanimous as to the duty of the State to watch over and regulate the employment of women and children in manufactories, workshops, and industrial establishments generally. In order, therefore, to give effect to this consensus of opinion, the annexed Royal Decree was issued on the 14th April last. This Decree represents all the legislative steps taken by the Portuguese Government to carry out the recommendations of the Berlin Labour Conference; but, in laying it before the public, the Government admits that the establishment of the system decreed will entail a large amount of expenditure, and hint that it must be some years before the scheme can be realized in its entirety.

The general provisions of the Decree are shortly as follows:—

It prohibits, with certain exceptions mentioned in paragraph 2, Article 2, the employment in industrial establishments and public works of any child under 12,

while the working hours of minors above that age are limited to eight, with one or two intervals for repose.

It should be mentioned that, for the intents and purposes of this Decree, the word "minors" shall include both sexes—males up to the age of 16, and females up to the age of 21.

Minors of the female sex, and boys up to the age of 12, are excluded from all night work, while the working day of minors of the male sex must in no case exceed ten hours out of the twenty-four. The employment of minors of the female sex in underground works is also prohibited, and boys can only be so employed after they have reached the age of 14, and then only under certain conditions.

Chapter IV has reference to hygiene and to the sanitary condition of the industrial establishments falling under the scope of this Decree, and deals with the proper measures to be taken for the safety of the minors in their employ. It also gives a list of unhealthy or dangerous occupations in which it is absolutely prohibited to employ minors of either sex.

Vaccination is obligatory in all cases.

Every industrial establishment having more than fifty women in its employ is bound, according to Chapter V of the Decree, to provide a "crêche" at a distance not greater than a quarter of a-mile from the establishment in question, but the same "crêche" may be made to serve the purpose of several establishments if they are situated within the radius of the distance required.

Chapter VI refers to education, and it provides that, during the time they are subjected by law to compulsory education, minors of both sexes employed in industrial establishments shall attend either a public or private school for at least two hours daily, and it is expressly stated that the said two hours are not to be taken from the time set apart either for work or for rest.

The Decree also ordains that "livrets" are to be furnished gratis to minors (or their parents or guardians), specifying their names, domiciles, and the places of their birth. No minors can be admitted into any industrial establishment without the production of their "livrets," and the owners or managers of such establishments must note in each "livret" the dates of admission into, and departure from, their service, inserting, at the same time, a certificate as to the occupation in which the holder of the "livret" was employed.

The Decree finally provides for the organization of a system of supervision and inspection of industrial establishments with reference to the minors of both sexes in their employ.

As regards the half-time system, no analogous system exists in Portugal; but with respect to Sunday labour, it is laid down in Article 4 of the Decree that minors are henceforth not to be allowed to work on Sundays, with the exception of those employed in workshops where a fire has constantly to be kept up; in such cases, arrangements are to be made for allowing a long interval of rest on Sundays of not less than six consecutive hours.

It should be mentioned that, as the Government have yet to issue the Regulations necessary for the carrying out of the Decree, it is probable that some time will elapse before the system laid down will be put into effect.

(Signed) W. E. GOSCHEN.

Inclosure 2 in No. 9.

Extract from the "Diario do Governo" of April 22, 1891.

Royal Decree.

(Translation.)

IN virtue of the authorization accorded to the Government in Article 3 of the Decree having the force of law of the 10th February, 1890, and with reference to Article 1 of the Law of the 7th August, 1890,

I hereby decree:

CHAPTER I.—*Admission, Hours of Work, and Rest.*

Article 1. Minors and women, irrespective of their nationality, shall not be admitted to work in any industrial establishments, whether belonging to any private

during this Session. A Bill is now being framed by the Government, and will probably be laid this Session, with the same object, but on different lines; but in view of the long discussions in Parliament on the proposed revision of the Constitution, it is improbable that there will be time for its consideration this year.

With regard to the question, whether any system analogous to what is known in the United Kingdom as the "half-time system" exists in Belgium, I am informed that no such division of the twelve hours' working day is known here.

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The Decree, of which the Report is necessarily only a summary, was translated by Mr. Duff amidst a great pressure of other work, and the shortness of the time in which he completed the translation speaks most highly for his great industry and ability.

I have, &c.
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The general provisions of the Decree are shortly as follows:—

It prohibits, with certain exceptions mentioned in paragraph 2, Article 2, the employment in industrial establishments and public works of any child under 12,

while the working hours of minors above that age are limited to eight, with one or two intervals for repose.

It should be mentioned that, for the intents and purposes of this Decree, the word "minors" shall include both sexes—males up to the age of 16, and females up to the age of 21.

Minors of the female sex, and boys up to the age of 12, are excluded from all night work, while the working day of minors of the male sex must in no case exceed ten hours out of the twenty-four. The employment of minors of the female sex in underground works is also prohibited, and boys can only be so employed after they have reached the age of 14, and then only under certain conditions.

Chapter IV has reference to hygiene and to the sanitary condition of the industrial establishments falling under the scope of this Decree, and deals with the proper measures to be taken for the safety of the minors in their employ. It also gives a list of unhealthy or dangerous occupations in which it is absolutely prohibited to employ minors of either sex.

Vaccination is obligatory in all cases.

Every industrial establishment having more than fifty women in its employ is bound, according to Chapter V of the Decree, to provide a "crêche" at a distance not greater than a quarter of a-mile from the establishment in question, but the same "crêche" may be made to serve the purpose of several establishments if they are situated within the radius of the distance required.

Chapter VI refers to education, and it provides that, during the time they are subjected by law to compulsory education, minors of both sexes employed in industrial establishments shall attend either a public or private school for at least two hours daily, and it is expressly stated that the said two hours are not to be taken from the time set apart either for work or for rest.

The Decree also ordains that "livrets" are to be furnished gratis to minors (or their parents or guardians), specifying their names, domiciles, and the places of their birth. No minors can be admitted into any industrial establishment without the production of their "livrets," and the owners or managers of such establishments must note in each "livret" the dates of admission into, and departure from, their service, inserting, at the same time, a certificate as to the occupation in which the holder of the "livret" was employed.

The Decree finally provides for the organization of a system of supervision and inspection of industrial establishments with reference to the minors of both sexes in their employ.

As regards the half-time system, no analogous system exists in Portugal; but with respect to Sunday labour, it is laid down in Article 4 of the Decree that minors are henceforth not to be allowed to work on Sundays, with the exception of those employed in workshops where a fire has constantly to be kept up; in such cases, arrangements are to be made for allowing a long interval of rest on Sundays of not less than six consecutive hours.

It should be mentioned that, as the Government have yet to issue the Regulations necessary for the carrying out of the Decree, it is probable that some time will elapse before the system laid down will be put into effect.

(Signed) W. E. GOSCHEN.

Inclosure 2 in No. 9.

Extract from the "Diario do Governo" of April 22, 1891.

Royal Decree.

(Translation.)

IN virtue of the authorization accorded to the Government in Article 3 of the Decree having the force of law of the 10th February, 1890, and with reference to Article 1 of the Law of the 7th August, 1890,

I hereby decree:

CHAPTER I.—*Admission, Hours of Work, and Rest.*

Article 1. Minors and women, irrespective of their nationality, shall not be admitted to work in any industrial establishments, whether belonging to any private

individuals, to the State, or to any administrative Corporations, in any professional schools or charitable institutions where any industrial labour is performed, or in building houses, or in any of the employments mentioned in Article 5, except under the terms and conditions laid down in this Decree.

§ 1. Mines, quarries, shipbuilding yards, docks for the construction and repairing of ships, manufactories, workshops, as well as any houses or places set apart for industrial labour of any kind, shall be considered to be industrial establishments for the intents and purposes of this Decree, subject to the following exceptions:—

Small workshops, having no steam-boilers of any kind, and where no unhealthy or dangerous works are carried on, and established in the dwelling-house of any master, workman, or operative, provided the work is performed either by the latter alone or with the assistance of his consort, of his relatives in a direct or indirect line as far as the third degree, or of those under his guardianship, and provided the total number of persons employed shall not be more than five.

§ 2. For the intents and purposes of this Decree the word "minor" shall include both sexes—males up to the age of 16, and females up to 21.

Art. 2. No minors shall be admitted to work in any industrial establishments and in works of construction unless they shall have attained the full age of 12 years, saving the exception laid down in the paragraph to this Article.

§. They may be admitted, at the full age of 10 years, to work in those industrial pursuits which are especially mentioned in the Regulations as regards minors placed in the following conditions:—

(*a.*) If they are proficient in the studies which form the course of primary elementary instruction, or are able to show an authentic certificate to prove that they have been assiduously frequenting any public or private school.

(*b.*) That they are of a strong physical constitution.

(*c.*) That they are to be employed in such kinds of work as do not require more than the ordinary physical exertion.

Art. 3. No minors who are not of the full age of 12 years shall work more than six out of the twenty-four hours, the time of work being divided by a period of rest equal to that allowed to adults and at the same time, but never less than an hour, and no minor shall work during a longer period of more than four hours in succession.

§. Minors of more than 12 years of age shall not work more than ten hours in the twenty-four, with one or two intervals of rest at the same time as the adults, and of equal duration, but not less than an hour, and the period of work shall not in any case be more than five consecutive hours.

Art. 4. Minors shall not work on Sundays, not even for the purpose of cleaning the manufactories.

§. Except as regards minors who are employed in workshops where a fire is constantly kept up, in these the hours of work are to be apportioned in such a manner as to allow a long interval of rest on those days of not less than six consecutive hours.

Art. 5. Minors of less than the full age of 12 years are not to be employed as postillions of any public or private vehicles. Minors of less than the full age of 16 years shall not be allowed to perform any gymnastic or acrobatic feats at any places of public amusement.

Chapter II.—*Night Work.*

Art. 6. By night work is meant work performed between 9 P.M. and 5 A.M. in the months of May, June, July, August, September, and October, and between 8 P.M. and 6 A.M. during the other months of the year.

Art. 7. Boys up to the full age of 12 years and any girls who are minors shall not in any case be employed in night work.

Art. 8. Minors of the male sex of more than 12 years of age shall only perform night work under the following conditions: In workshops where a fire is constantly kept up, subject to the conditions laid down in the regulations; in any establishments expressly specified in the regulations; and also in any establishment where there shall have been an interruption of work on account of any case of *force majeure*, or where any unforeseen circumstance shall have occurred, but such night work shall only take place temporarily, and for the purpose of obviating any inconvenience arising out of any such interruption or circumstance.

§. By workshops, where a fire is constantly kept up, is meant such workshops

where ovens or furnaces are uninterruptedly kept up for the sake of economy, or owing to the nature of the articles manufactured.

Art. 9. In any of the contingencies referred to in the foregoing Article, the total duration of day and night work for a minor shall not be more than ten hours out of the twenty-four, with two intervals for rest in the manner laid down in the paragraph to Article 3.

§ 1. If a minor is engaged in day and night work, the latter shall not last longer than six hours, with at least one hour's interval for rest.

§ 2. Should a minor be employed on night work only, it shall not last longer than eight hours, with at least one hour's interval for rest.

§ 3. No minor shall be employed for more than three consecutive nights in night work, saving the rule laid down in the following paragraph.

§ 4. Minors employed in any industrial establishments where night work is carried on by two bodies of workmen, by turns, may work during twelve nights out of fifteen, provided the work shall, during each night, not exceed—

(*a.*) Three hours in the case of minors referred to in Article 1; and

(*b.*) Three and a-half hours in the case of minors referred to § 2.

Chapter III.

Art. 10. No minor of the male sex shall be employed in subterraneous work before he shall have completed 14 years of age. The admission or employment of minors of the female sex is forbidden.

Art. 11. The regulations shall specify in what kind of subterraneous work minors of more than 14 years of age can be employed, and what kind of implements can be handled by them.

Art. 12. Minors of the male sex from 14 to 16 years of age shall not be employed in subterraneous work during more than six hours in the twenty-four hours, with one hour's rest at least.

§ 1. Minors shall not in any case be employed in turning the ventilators round for more than two hours in the twenty-four, with at least half-an-hour's interval for rest.

§ 2. Subterraneous work may be conjointly carried on with work at the surface, provided the total duration of work shall not exceed ten hours out of the twenty-four, with the intervals for rest as laid down in the § of Article 3, each hour of underground work being considered equal to two hours.

Art. 13. Minors of the male sex from 14 to 16 years of age shall not in any case be employed in underground work at night.

Chapter IV.—*Hygiene and Measures of Safety.*

Art. 14. The establishments referred to in this Law must always be kept clean; they must be well ventilated, and in a proper state of salubrity and safety.

Art. 15. No minor that has not been vaccinated shall be admitted into any industrial establishments.

§. They must be revaccinated at stated periods not exceeding seven years.

Art. 16. Any minor whn may be suspected of being suffering from any epidemic or contagious disease shall at once be ordered by the director, master, or his representative, to be seen by a medical man, and, should he declare the disease transmissible by infection or contagion, the patient shall at once be placed apart from the other minors and operatives.

§. Should it be proved that the work in which a minor is engaged is either undermining his strength, or in any way preventing the regular development of his natural growth, such a minor must be temporarily withdrawn, and he shall not be readmitted without a further medical inspection, and on presentation of a certificate, which is to remain in the hands of the director or master.

Art. 17. The employment of minors in any unhealthy or dangerous work is prohibited.

§ 1. The following works are considered either unhealthy or dangerous:—

1. The manipulation or manufacture of any explosive matter or of any inflammable substance.

2. Preparing or distilling corrosive or deleterious substances, as well as any operations in which those substances form an important element in the making of the same.

3. The manipulation of any article or substances producing dust, which may, by means of inhalation or absorption through the skin, introduce noxious elements into the system.

4. Lubricating, cleaning, or repairing any parts or pieces of machinery in motion.

5. Any labour requiring any physical exertion, as follows:—

(*a.*) Minors from 12 to 14 years: provided the load is not in excess of 10 kilog. on their heads or backs, and on level ground a corresponding load of 80 kilog., including the vehicle.

(*b.*) Minors over 14 years of age: a load not exceeding 15 kilog. on the head or back, and, on a level, a load corresponding to 100 kilog., including the vehicle.

6. Any work demanding any violent efforts, if continual and constrained, and involving danger to minors.

§ 2. The Government shall specify in the regulations the various establishments, operations, and employments in which the work of minors is absolutely forbidden, as well as those in which it is to be allowed, subject to certain conditions and limitations.

Art. 18. In any establishments provided with machinery with motive power, the wheels and gear as well as any other pieces must have appliances attached thereto, in order to prevent any person from coming into contact therewith, either through carelessness or deliberately. Wells, trap-doors, ladders, or any gaps must also be provided with similar appliances.

Art. 19. In the event of the occurrence of any accident causing inability to work for more than two days, the owner or manager of the industrial establishment where such accident may have occurred shall be bound to report the fact within twenty-four hours to the "Administrador do Concelho" (district civil officer), and also to the Inspector.

§. The Crown Delegate shall also, within twenty-four hours from the time of his becoming acquainted with the occurrence, report it to the Inspector.

Art. 20. Directors and masters are bound to watch over the morals of the minors employed in their industrial establishments.

Chapter V.—"*Crêches.*"

Art. 21. Every manufactory, where there may be more than fifty women working per diem, shall have a "crêche" with the requisite accommodations, and in the hygienic conditions laid down in the regulations. The "crêche" shall not be situated at a greater distance from the manufactory than 300 metres.

§. Several manufactories may establish or maintain a "crêche" in common for the children of the female operatives, provided there is sufficient capacity, and that it is not situated at a greater distance than 300 metres from the manufactories.

Art. 22. No woman shall be allowed to work in any industrial establishment during the first four weeks after child-birth.

Art. 23. A mother must be allowed to go to the "crêche" to give suck to her child at the time and in the manner prescribed in the regulations.

Chapter VI.—*Primary Instruction.*

Art. 24. Minors subject to the legal obligation of receiving primary instruction who may be employed in any industrial establishment shall continue, until the period when such obligation shall have expired, to frequent some public or private school, at least for two hours each daily.

§. The said minors shall attend the private or public schools during the time that is not set apart for work or for rest. For this purpose, the hours of work must not clash with school-time.

Art. 25. The obligation referred to in the foregoing Article as regards instruction may be fulfilled in the school attached to the industrial establishment. Several industrial establishments are at liberty to form or maintain a school in common for the minors employed therein.

§ 1. The schools attached to these industrial establishments may be mixed schools.

§ 2. The schools attached to the said industrial establishments are, for all

intents and purposes, subject to the inspection of the Inspectors of schools and to the régime in force for the schools.

Art. 26. The teachers in the public or private primary schools are bound to send in daily or weekly Reports, and to certify as to the dates of matriculation, the attendance in the schools, and the results of the examinations passed by the minors in accordance with and in the manner laid down in the regulations. These Reports shall be entered by the director or head of the establishment in the register mentioned in § 5 of Article 27.

Chapter VII.—*Supervision.*

Art. 27. The "Administrador do Concelho" (officer of the district or ward) where the domicile of the minor is situated will furnish gratis a "livret" to the parents or guardians of the minor, specifying the minor's name, domicile, as well as the date and place of birth of the said minor, in the event of an application to that effect being made to him.

§ 1. A "livret" shall only be furnished to minors provided with a certificate of age according to the parochial or civil registration, and with a certificate of vaccination. In the event of the minor being a foreigner, the authentic certificate of birth must be produced. The certificate in question is exempted from the payment of the stamp duty, and shall be issued gratis.

§ 2. No minor shall be admitted to work in any industrial establishment without producing the "livret" referred to in this Article.

§ 3. The "livret" shall be in the possession either of the minor, or of his parents or guardians.

§ 4. The owners, chiefs, or directors of any industrial shops or establishments shall note in each "livret" the dates of admission into or departure from the said establishments, as well as the nature of the latter.

§ 5. The directors or chiefs of any industrial establishments shall have a book for the purpose of registering the several entries in the minor's "livret" in a clear manner, without erasures or interlining.

Art. 28. Should any Inspector discover that in any workshop or industrial establishment there is any focus of infection or cause of insalubrity, or that there are any practices or omissions contrary to the public or private health, or to morals, he must at once give notice in writing to the proper authority, in order that he may cause these evil practices and abuses to cease, in the event of the law not expressly authorizing him to do so.

§. In order to carry out the provisions set forth in this Article, the Inspector, when visiting any workshop or industrial establishment, may be accompanied by the medical officer of the district, or by any other officer of the public health or doctor.

Art. 29. Should any Inspector consider that any mechanism, apparatus, or any piece or part of the machinery, any vat, tub, or basin containing any liquid or any melted metal, or the like, may be a source of danger to the operatives, whether they be of full age or minors, owing to the absence of the necessary appliances in order to guard against any preventable accidents, he will issue a notice in writing to the person in charge of the manufactory or workshop, calling upon him to effect, within a stated period, the necessary improvements which are to be mentioned in the notice which shall be registered in the book referred to in Article 30.

§ 1. From the date of the following day on which such notice shall be given, the person in charge will be responsible for any losses or damages, unless he shall have adopted the necessary measures in order to prevent the evil foreseen.

§ 2. Within the term of ten days, reckoned from the date of the notice above referred to, the party summoned may petition the Inspector to have the matter submitted to a Court of Arbitration, for which purpose two experts, who must be specialists, will be appointed, one by the party summoned and another by the Inspector, who, within the term of fifteen days from the date of their appointment, shall give their award, or else declare that they are not able to agree. The petitioner, when he applies for arbitration, must at the same time mention the name, profession, and residence of the expert selected by him.

§ 3. Should the two experts disagree, a third expert will be appointed under the same conditions, within ten days after the notification of the fact by the Judge of the district in which the industrial establishment or workshop is situated; the three experts shall give their award within the term of fifteen days from the date of

the appointment of the third expert. These various terms allowed shall not exempt the party summoned in the event of the award being given against him.

§ 4. Should the award be in favour of the party summoned, the summons or notice given by the Inspector shall be considered null and void.

§ 5. Should the party summoned fail to apply for arbitration within the proper time, or to mention the name of the expert selected by him, or should the award be given against him, he is bound to carry out the summons issued to him, or else the award, should the latter have modified the summons.

§ 6. For the intents and purposes of this Article "scaffolding" and "stages" shall be considered as apparatus in the sense referred to.

Art. 30. In all industrial establishments which employ, or may have employed, during a year, more than ten operatives per diem, a register must be kept—to be exhibited whenever it may be required—in which, in accordance with this Decree and with the respective Regulations, the Inspector will enter any remarks and rules which he may consider necessary and useful.

§ 1. For the intents and purposes of this Article, operatives are reckoned without any distinction as to sex or age.

§ 2. As regards night work or underground work, or if it be of an unhealthy or dangerous nature, the provisions of this Article are to be enforced without any limit as to the number of operatives.

Art. 31. The directors or chiefs of any industrial establishments shall have the following documents or papers posted up at a place where they may be easily read:—

(*a.*) This Decree and the respective Regulations.

(*b.*) The time tables for work and the hours of rest for minors.

(*c.*) The penalties imposed upon any infractions of the Regulations.

§. The time tables shall be initialled by the Inspector.

Chapter VIII.—*Inspection.*

Art. 33. In order to carry out the inspection in the industrial establishments, in the professional schools or charitable institutions not belonging to the State where any industrial work is carried on, the continental part of the kingdom and the adjacent islands are divided into five industrial districts, namely:—

1. The administrative districts of Braga, Braganza, Porto, Vianna do Castello, and Villa Real, the capital of the district being at Oporto.

2. The administrative districts of Aveiro, Castello Branco, Coimbra, Guarda, and Visen, the capital of the district being at Coimbra.

3. The administrative districts of Lisbon, Portalegre, and Santarem, the capital being at Lisbon.

4. The administrative districts of Beja, Evora, and Faro, the capital being at Beja.

5. The administrative districts of Angra do Heroismo, Horta, Ponta Delgada, and Funchal, the capital being at Ponta Delgada.

§ 1. The Government are at liberty to alter the limits of these districts as well as the capitals, should the necessities of the public service require it.

§ 2. The public officials who are charged, or may hereafter be charged, with the duty of inspecting the industrial establishments, charitable institutions, and professional schools where industrial labour is performed, are to comply with their duties in person.

Art. 34. The Government shall select from among the body of engineers an industrial Inspector for each district. He is to reside at the capital of the district.

§ 1. This duty is to be considered for all intents and purposes as an ordinary service, to be discharged by the engineers under the Office of Public Works.

§ 2. The engineers employed on this service shall receive, in addition to the pay due to them according to their rank, the maximum allowance according to their class.

§ 3. Every Inspector going on duty at a greater distance from his official residence than 10 kilom. is to receive, in addition to his marching allowance, an allowance according to his class, but for not more than 180 days per annum.

§ 4 Journeys to Lisbon by order and on the public service are not comprised in the limit laid down in § 3.

§ 5. An allowance for office expenses may be granted to each Inspector as far as may be required, but never beyond 7$200 reis (1*l.* 12*s.*) per annum.

Art. 35. The office of industrial Inspector is incompatible with any private commercial, or industrial employment, and cannot be held conjointly with any other public functions.

§. Industrial Inspectors may be transferred by the Government from one district to another, should the public service require it.

Art. 36. It is the duty of the industrial Inspectors—

1. To make an annual ordinary visit and as many extraordinary visits as may be required, or as may be ordered by the Department of Commerce and Industry, to any industrial establishments, professional schools, or charitable institutions, where industrial labour is carried on, whether they belong to any private individuals or to any administrative Corporations.

2. To draw up, in duplicate, a record of any contraventions of the provisions of this Decree, one copy of which record is to be sent at once to the Crown Delegate and the other to the Department of Commerce and Industry.

3. To enter in the book referred to in Article 30 any remarks which his visit may suggest to him, and to point out any measures to be adopted in the said establishments and conducive to the health and safety of the minors.

4. To initial the time tables for the work and rest of the minors.

5. To ascertain whenever any interruption of work as referred to in Article 8 shall have occurred, whether it is a case of *force majeure*.

6. To inquire into the cause of any accidents that may take place in any industrial establishments, verifying the amount of responsibility attaching to those who directed the work, and reporting the occurrence to the Crown Delegate, should there be any reason for doing so.

7. To exercise a sanitary supervision with reference to the stay of any minors in any industrial establishments.

8. To draw up annual Reports with reference to the inspection of any industrial establishments, and to the condition of the minors employed therein, which Reports are to be forwarded to the Department of Commerce and Industry by the 1st March in each year, and must contain information, in addition to other matters, upon the following points :—

(*a.*) The industrial establishments in the district, classified in the manner that may be determined.

(*b.*) The number of minors employed in those establishments, specifying their professions, sexes, and ages.

(*c.*) The salaries paid according to the professions, sexes, and ages of the minors.

(*d.*) The number of complaints addressed to the Judicial Bench, and of claims put forward by the masters and by minors, or by those representing them.

(*e.*) The accidents that may have taken place, the causes of the same, and measures adopted in consequence.

9. To lend their co-operation in carrying out the industrial iuquiries and in preparing data for statistics, in the manner prescribed by the Department for Commerce and Industry.

10. To carry out any work as desired by the Department of Commerce and Industry for the purpose of ascertaining the actual state, condition, and requirements of the industrial pursuits in this country, and the condition of the operatives, or in order to study the means of promoting the development of industrial enterprise, and of improving the social condition of the working classes.

§ 1. Industrial Inspectors are placed for all intents and purposes under the immediate orders of the Director-General of the Department of Commerce and Industry, to whom they shall address their official correspondence, and from whom they will receive orders on the public service, in accordance with Article 28 of the organization of the Department, as sanctioned by the Decree of the 28th July, 1886.

§ 2. A reward of 100 milreis (22*l.* 4*s.* 5*d.*) may be given by the Government to the industrial Inspector who shall have written the best Report.

Art. 37. An Inspector while on a visit of inspection may, under exceptionally grave circumstances, adopt any extraordinary measures that may be necessary in the interest of the public service, but he must immediately report the fact to the Department of Commerce and Industry.

Chapter IX.—*District Committees.*

Art. 38. The Government are at liberty to appoint in each administrative district an Industrial Committee to assist the Inspectors, by acquainting them, as

well as the Department of Commerce and Industry, with any irregularities they may notice, and drawing up an annual Report as to the manner in which this Decree is carried out.

§ 1. The said Committees are to consist of three members, who may be paid by the General Board for the district.

§ 2. Appointments to these Committees rest with the Government, and will be made every two years out of three names as proposed by the General Board of the district: whenever it may be possible, a medical man will be appointed a member of the Committee.

§ 3. Industrial Committees may be called upon to take part in any industrial inquiries in the manner prescribed by the Government.

Art. 39. The Committee may, with the assent of the Inspector, visit any industrial establishments not belonging to the State, in the company of the medical men and experts they may deem necessary.

§. The expenses incurred by the Industrial Committee are to be paid by the General Board of the district.

Chapter X.—*General, Commercial, and Industrial Board.*

Art. 40. The duties of this Board are as follows, in addition to the Rules laid down in Articles 1 and 2 of the Decree of the 3rd February, 1887, and also in acchrdance with the said Articles :—

1. To see that this Decree is enforced uniformly, and to take cognizance of any grievances complained of by the industrial classes against the Inspectors.

2. To propose any measures they may consider necessary that the Government should adopt in order to carry out this Decree.

3. To examine and classify the Inspectors' Reports, according to their respective merits.

4. To forward an annual Report to the Government, not later than the 1st July, on the subject of inspection.

5. To propose the bases for the organization of industrial statistics.

§ 1. Should any exceptional circumstances require it, the Minister may order the Director-General of the Department of Commerce and Industry, or any of the members of the Commercial and Industrial Board, to visit any or several industrial establishments. The member selected for this service shall receive, in addition to his passage-money by land or by sea, an allowance of 3 milreis (13*s.* 4*d.*) per diem.

§ 2. The annual Report drawn up by the Board shall be published, together with the documents that may be required to elucidate it.

§ 3. The sum of 600 milreis (133*l.*) shall be inserted in the annual expenditure, in order to defray the office expenses incurred by the General Commercial and Industrial Board, in consequence of this Decree.

Chapter XI.—*Penalties.*

Art. 41. The Inspectors, the members of the District Committee, and those of the General Commercial and Industrial Board, shall not divulge any industrial secrets that may perchance come to their knowledge while in the discharge of their duties uuder pain of dismissal, and of criminal responsibility according to the Penal Code, and of civil responsibility for losses and damages.

Art. 42. Any director, master, or his representative, admitting any minors in opposition to the conditions set forth in this Decree, shall be punished with a fine of from 10 milreis to 30 milreis (2*l.* 4*s.* 5*d.* to 6*l.* 13*s.* 4*d.*) for each minor so admitted.

§ 1. Any director, master, or his representative, infringing the other provisions of this Decree or of its regulations, shall be punished with a fine of 1 milreis to 20 milreis (4*s.* 5*d.* to 4*l.* 8*s.* 10*d.*) each time, according to the nature of the circumstances.

§ 2. The fine mentioned in the preceding paragraph shall be imposed on any director, master, or his representative, in the following cases :—

(*a.*) If he does not carry out the orders of the Inspector as entered in the register referred to in Article 30, or ordered to be entered therein by letter, in the event of his not having appealed within the proper period to a Court of Arbitration.

(*b.*) If he does not fulfil the award within the proper time.

In case the non-compliance with the orders of the Inspector or with the award given should be the cause of any minor being unable to work, the latter shall continue to receive his wages as long as such inability lasts.

Art. 43. The repetition of an offence, duly verified in accordance with the Penal Code, shall be punished with double the amount of the fine as laid down in Article 42.

§. The Judge is at liberty to increase the penalty, if it be a repetition of the offence, by directing the publication of the sentence of condemnation, at the delinquent's expense, in one of the public newspapers of greater circulation, and also that it should be posted up in a conspicuous place in the respective establishment.

Art. 44. The directors and masters, or their representatives, will be allowed to prove before a Court of Justice that the infraction was due to any error in the certificates or "livrets" as containing incorrect data. If so, they shall be free from any penalty; but the falsifiers and their accomplices must be punished in accordance with the Penal Code.

Art. 45. Any directors or masters, or their representatives, not allowing their establishments to be visited or inspected, as laid down in this Decree, or offering opposition to any of the provisions laid down in the foregoing Articles, shall be charged with the offence and proceeded against, as disobeying the public authorities.

Art. 46. Any professors failing to comply with the rule laid down in Article 26 shall be punished with a fine of from 1 milreis to 20 milreis (4*s.* 5*d.* to 4*l.* 8*s.* 10*d.*), or with a corresponding deduction from their wages.

Art. 47. Should a minor not exhibit his "livret" regularly, or should it prove that he has frequently been absent from school without any reasonable cause, the master may be obliged to pay for him the fines laid down in the Law of the 2nd May, 1878, or that may hereafter be imposed by any future Law, and afterwards discounting the amount from the wages due to him. In such a case, the master or minor will be at liberty to give evidence to the contrary.

Art. 48. The form of procedure as regards any contraventions of this Decree is the same as in the case of any contraventions against any municipal Edicts; the fines imposed and the judicial costs are to be recovered in judicial form, the establishment serving as a guarantee.

Art. 49. These contraventions lapse as laid down in the Penal Code.

Chapter XII.—*General and Transitory Rules.*

Art. 50. Minors admitted as apprentices come within the rules laid down in this Article, as far as may be applicable to them.

§. All minors found in any industrial establishments shall be considered as employed therein, unless proof be given to the contrary.

Art. 51. The Government shall specify in a special document in what manner the service of supervision and inspection for the safety of operatives, both of full age and minors, employed in building houses.

Art. 52. The proceeds of the fines imposed in this Decree shall be delivered up to the Retiring Pensions Fund referred to in the Decree No. 2 of the 17th July, 1886, and will form a source of revenue to that fund.

Art. 53. The Government, with the advice of the General Commercial and Industrial Board, will publish the necessary regulations for carrying this Decree into effect, it being understood that the time work as laid down in section 3 of Article 9, as well as in paragraphs (*a*) and (*b*) in No. 5 of the first paragraph of Article 17, is the maximum; and the Government are empowered, according to circumstances, to decrease the number of consecutive nights for night labour, as well as the weights to be carried by minors.

Art. 54. Minors already employed in the industrial establishments at the date when this Decree comes into operation will be allowed to continue therein, irrespective of their age, provided the other rules are observed as far as they may be applicable.

Art. 55. The Ministry of Public Works, Commerce, and Industry, and the Department of Commerce and Industry, shall publish a journal at regular periods, in which journal statistics, Reports, and various documents and information which it

may be expedient to divulge, both as regards any matters referred to in this Decree and any others with which the said Department has to deal, will be inserted.

Art. 56. During the first 3 years of this Decree coming into force, the Government will be at liberty, should the special circumstances of any given industries render it absolutely necessary, and with the advice of the General Board of Commerce and Industry, to authorize, for a certain period, not exceeding the above-mentioned term, minors of more than 12 years of age employed therein to work for a greater number of hours than the maximum specified in the paragraph of Article 3 and in Article 9, provided the total number of the hours of work of each minor is not to exceed in any case 60 hours in each week.

The authorization in question shall be granted by a Royal Decree published in the "Diario do Governo," and may be revoked.

Art. 57. The Government is to put this Decree into force in the different administrative districts in succession in such manner and at such times as may be deemed most expedient, but the Decree in question must be fully in force in the continental part of the kingdom and in the adjacent islands within the term of two years from the date of the same.

Art. 58. At the expiration of four years from the date of this Decree the Government, with the advice of the General Board of Commerce and Industry, may proceed to revise the provisions set forth in the said Decree, and modify them in the manner which experience may suggest.

Art. 59. The Government may select, out of the supernumerary employés in the list of the fiscal officers in the railways belonging to any Companies, any employés that may be required to serve under the Inspectors during the period of organization and installation of this new service.

Art. 60. The Government, with the advice of the General Board of Commerce and Industry, will publish the necessary regulations, in order to carry this Decree into effect.

Art. 61. Any laws to the contrary are revoked.

The Ministers and Secretaries of State for the Home Department and for those of Justice, Finance, Public Works, Commerce, and Industry, and Public Instruction and Fine Arts, shall accordingly carry this Decree into effect.

Given at the Palace, April 14, 1891.

(Signed) The KING.

(Countersigned) Antonio Candido Ribeiro da Costa.
Antonio Emilio Correa da Sá Brandao.
Augusto José da Cunha.
Thomaz A. Ribeiro Ferreira.

No. 10.

Sir Clare Ford to the Marquis of Salisbury.—(*Received June* 1.)

My Lord, *Madrid, May* 26, 1891.

I MUST express my regret at having failed to forward, so as to reach the Foreign Office by the 18th instant, the information on the Labour question which was called for in your Lordship's despatch of the 25th ultimo.

Application was made in the proper quarter, whence a promise was obtained that particulars would be communicated to Her Majesty's Embassy of the measures in prospect for dealing with this question, but in the fulfilment of this promise I have been disappointed, though the statement made at the time, that no positive enactments had as yet been called into existence, caused me to attach less importance to the matter.

Your Lordship will see from the inclosed Memorandum that the action of the Spanish Government has been confined to the presentation to the Cortes yesterday of two Bills regulating female and infant labour.

I have, &c.

(Signed) FRANCIS CLARE FORD.

Inclosure in No. 10.

Bill laid before the Senate, and Memorandum.

Memorandum.

(Translation.)

NO actual legislative measure has so far been carried out in Spain with a view to giving effect to the recommendations of the Berlin Conference on the Labour question.

All that has hitherto taken place, irrespective of investigations into general matters connected with social reforms conducted by a Commission *ad hoc*, is the submission to the Spanish Cortes on the 25th May, 1891, of two Bills, hereto annexed, for the regulation of female and infant labour.

At the sitting of the Senate of the 25th May, the President of the Council read from the Tribune the following Bills to the House relating to the labour of women and children :—

Female Labour.

Article 1. In industrial and mercantile establishments night labour will be forbidden for all women over 16 years of age and under 18 years.

Art. 2. The hours of labour for women between 18 and 23 years of age shall not exceed ten, and they will be broken by a rest of not less than one hour and a-half.

Art. 3. It is forbidden to employ women in work prejudicial to health during the days immediately following child-birth.

Art. 4. Underground labour is forbidden for all women of whatever age they may be.

Art. 5. The directors of industrial establishments will see to the complete separation of the workers of the two sexes, unless they belong to the same family.

Art. 6. Infractions of these Articles will be punished by a fine of from 25 to 50 pesetas (1*l.* to 2*l.*), which may be raised to 125 pesetas (5*l.*) in case of repetition.

Art. 7. The Public Administration will draw up the Bye-laws and Regulations necessary for carrying out this Law.

Child Labour.

Article 1. Children of either sex under 10 years of age are not to be employed in any kind of labour in mercantile establishments, manufactories, foundries, building operations, ship-building yards, mines, or on board ship.

The prohibition of child labour under the above-mentioned age applies to public and private charitable establishments.

Art. 2. The maximum hours of labour during the twenty-four hours for children above 10 years age and under 14, and for young girls over 10 years of age and under 16, will be the time which corresponds to what is known as "half-time," with a break of one hour for rest. In any case should doubts exist, the working hours shall never exceed six.

Art. 3. Children of either sex under 14 years of age shall in no case be employed :—

1. In under-ground labour in mines.

2. In trades dealing with the preparation and manipulation of dangerous or unhealthy substances.

3. In labour connected with machines, motors, or locomotive engines whilst these are in motion.

Art. 4. Every kind of night work for children under 16 years of age is forbidden.

Under the meaning of this Law, night labour consists in anything which is done between 9 o'clock in the evening and 5 o'clock in the morning.

Art. 5. No children of either sex shall be employed in labour who do not possess medical certificates that they have been vaccinated or revaccinated according to their age against the small-pox, and that they are not suffering from any contagious disease.

Art. 6. Likewise it shall be necessary before employing children, who have not received primary instruction, that they should give proof that they are attending a school or private class during three hours of the day, provided that the school, should they be attending one, be not more than 2 kilom. distant from the spot where they are to be employed.

Art. 7. All children under 16 years of age shall be forbidden to appear as gymnasts or equilibrists, or to perform feats of strength or of contortion in places of public entertainment.

Art. 8. The masters shall be held responsible for any accidents which may happen to children in their workshops through a non-observance of the Regulations laid down in this Law. Nevertheless, this responsibility shall be shared jointly when their agents are to blame for the accident. If the parents should have been the cause of it, the masters shall not be liable.

Art. 9. Infractions of these Articles, other than the seventh, shall be punished by a fine of from 25 to 50 pesetas (1*l.* to 2*l.*), which may be raised to 125 pesetas (5*l.*) in cases where the offence has been repeated, and the municipal Judges who try misdemeanours shall take cognizance of these cases. Insolvent persons will be subjected to joint and individual responsibility as provided for by the Regulations of the Penal Code.

Proceedings for denouncing and prosecuting breaches of this Law must be undertaken by public authority.

Art. 10. The Law of the 26th July, 1878, will continue in force with the exception of what relates to age, and infractions of Article 7 of the present Law shall be punished according to its provisions.

Art. 11. In accordance with the provisions of Article 54 of the Constitution, and after taking into consideration, so far as they may deem necessary, the Report of the Commission on Social Reforms, the Public Administration will draw up and publish as soon as possible the Decrees, Regulations, and Instructions which may be necessary for carrying out this Law, and will appoint, in order to give effect to it, an efficient service of inspection, invoking the co-operation of the Societies for the protection of children in so far as it may be considered useful.

No. 11.

Mr. MacDonell to the Marquis of Salisbury.—(*Received June* 11.)

My Lord, *Copenhagen, June* 9, 1891.

I HAVE the honour to inclose herewith a Report on the legislative action taken by Denmark with a view to carrying the recommendations of the Berlin Conference, and for the purpose of improving the condition of the labouring classes.

I have, &c.
(Signed) H. G. MacDONELL.

Inclosure in No. 11.

Report on the Legislative Action taken in Denmark with reference to the Labour Question.

THE following Bills have been passed by the Danish Rigsdag with a view to carrying out the recommendations of the Berlin Conference on the Labour question, or for the purpose of improving the condition of the labouring classes :—

1. The Old Age Provision Bill. Until the year 1895 the State will contribute annually to the communes, for the purposes of the said Law, 1,000,000 kronor (55,555*l.*); from 1895 onwards, annually, 2,000,000 kronor (111,110*l.*)

The object of this Law is to provide for indigent Danish subjects turned 60 years of age, and of good character and reputable past life, assistance from the public purse without that loss of civic rights which is suffered by persons having recourse to the ordinary Poor Law system, with its accompanying disciplinary control. The same authority, the Communal Council in each parish, will administer both funds, but their object and character are to be kept entirely distinct.

2. The Law relative to public rest on Sundays and other national Church holidays.

The Law hitherto in force upon this subject was dated the 7th April, 1876, and prohibited labour on those days for children and young people under 18 years of age employed in licensed factories and workshops; laying down expressly also that apprentices should not be forced to work on holidays after 9 A.M. No restriction was, however, placed on adult labour on holidays.

Public sales and barter in the streets and shops was forbidden from 9 A.M. to 4 P.M.; exception being made in favour of chemists' shops, bakeries, and dairies; work within closed doors being only so far prohibited that no disturbance of the public tranquillity should be occasioned by it.

The Law is supplementary in character. Whilst leaving the bulk of the foregoing provisions untouched, the following important ones are added, viz.:—

Labour in factories is absolutely forbidden upon holidays from 9 A.M. till midnight.

Dispensations in certain defined cases must be granted by the Minister of the Interior, but the workmen are to have one-half of the Sundays in the year free.

In other cases, where continuous labour is indispensable, dispensations may also be accorded, but the workman is to have every other Sunday free. At the same time, employer and workman may contract themselves out of this latter obligation at will.

I may here observe that in Denmark no such system exists as that known under the designation of "half-time."

3. A Bill for providing against accidents to workmen was presented to the Folkething, but did not reach the Upper House, and will probably be dealt with in the course of next Session.

I need not here refer *in extenso* to the two Laws in existence before the meeting of the Berlin Conference.

1873.—The first of these limits the work of children and young people. All factories where they are employed are subject to public control.

Children under 10 years of age are not allowed to work; from 10 to 14 they can only be employed for six and a-half hours a-day between sunrise and sunset; young persons of from 14 to 18 years of age are not allowed to work more than ten hours a-day, between 5 A.M. and 9 P.M.

1889.—The second Law, above referred to, has reference to accidents in factories, and bears especially upon the construction of factory buildings and the disposal and use of the machinery therein set up.

(Signed) H. G. MACDONELL.

Copenhagen, May 8, 1891.

COMMERCIAL. No. 15 (1891).

REPORTS from Her Majesty's Representative abroad relative to the Recommendations of the Berlin Labour Conference.

Presented to the House of Lords by Command of Her Majesty. June 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 24 (1891).

TRANSLATION

OF THE

IMPERIAL LAW OF JUNE 1, 1891,

AMENDING THE

GERMAN INDUSTRIAL CODE.

[In continuation of Parliamentary Paper "Commercial No. 15 (1891)," page 21.]

Presented to both Houses of Parliament by Command of Her Majesty.
August 1891.

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Translation of the Imperial Law of June 1, 1891, amending the German Industrial Code.

[In continuation of Parliamentary Paper "Commercial No. 15 (1891)," page 21.]

Mr. Trench to the Marquis of Salisbury.—(*Received July* 6.)

Berlin, July 1, 1891.

My Lord,

WITH reference to Sir E. Malet's despatch of the 12th May last, I have the honour to transmit to your Lordship herewith a translation of the Imperial Law of the 1st ultimo amending the Industrial Code.

I have, &c.
(Signed) P. LE POER TRENCH.

Inclosure.

(Translation.)

No. 1956.—*Amendment of the Industrial Code of June* 1, 1891.

WE, Wilhelm, by God's Grace German Emperor, King of Prussia, &c., command in the name of the Empire, with the consent of the Bundesrath and the Reichstag, as follows:—

Article 1. To § 41 of the Industrial Code shall be added:

§ 41 A. In so far as, according to the provisions of §§ 105 B—105 H, assistants, apprentices, and workmen engaged in trade are prohibited from working on Sundays and holidays, so the pursuit of trade in open shops is forbidden on those days.

This Article does not exclude further legislative restrictions which may be placed upon trade on Sundays and holidays.

Art. 2. To § 55 of the Industrial Code shall be added:

§ 55 A. The itinerant prosecution of trade on Sundays and holidays (§ 105 A, clause 2), as far as it falls under § 55, clause 1, Nos. 1—3, as well as the prosecution of trade by the persons designated in § 42 B, is forbidden.

Exceptions may be made by the subordinate administrative authorities. The Bundesrath is empowered to give its decision concerning the premisses and conditions under which such exceptions are to be allowed.

Art. 3. The Title VII of the Industrial Code has the following wording:—

Title VII.—*Industrial Workmen* (*Journeymen, Assistants, Apprentices, Working Officers, Foremen, Mechanics, and Factory Hands*).

General Conditions.

§ 105. The terms of the agreements between master tradesmen and their journeymen, so far as these terms are according to the Law of the Empire, may be a matter of private arrangement.

§ 105 A. No master tradesman can compel his journeyman to work on Sundays or holidays.

Work which, according to the provisions of this Law, may be prosecuted on Sundays and holidays, does not fall under the preceding provisions.

Days which are to be considered as public holidays are to be decided by the Local Government, with due consideration as to local and religious circumstances.

§ 105 B. Workmen are not allowed to be employed on Sundays and holidays in the pursuit of their calling in mines, saltsprings, institutions for the dressing of ores, cuttings, and coalpits, in brick-kilns, smelting works, factories, and workshops, in timber and other building yards, in wharves and brickfields.

The rest to be granted to workmen on Sundays and holidays must be at least 24 hours; for a Sunday and public holiday following that day, at least 36 hours; for Christmas, Easter, and Whitsuntide, 48 hours respectively. The time of rest is to be reckoned from 12 o'clock at night, and, in the case of two holidays following each other (a Sunday and public holiday), must be granted until 6 P.M. of the second day. In work with regular day and night shifts, the time of rest must commence, at the earliest, at 6 o'clock on the evening of the previous working day; at the latest, at 6 o'clock on the morning of the Sunday or holiday, conditionally on the works being stopped for 24 hours after the commencement of the workmen's rest.

In trade, assistants, apprentices, and workmen may not be employed longer than 5 hours on Christmas, Easter, and Whitsuntide holidays, neither on Sundays nor other holidays. By the statutory decision of a certain parish or any other local union, § 142, this employment in all or in certain branches of trade may be limited to a still shorter time, or may be altogether prohibited. For the four weeks preceding Christmas, as well as for certain single Sundays and holidays, on which, according to local circumstances, a more extended trade may be expected to be done, the police authorities may permit the hours on which such assistants, apprentices, and workmen may be employed to be increased to 10 hours.

The hours employed in business are to be so fixed, that they do not hinder the attendance of the workmen at Divine Service. In case these hours are not fixed by statutory provisions, they must be fixed by the local police authorities. The time may be fixed by different branches of trade at different hours.

§ 105 C. The provisions of 105 B do not apply to:

(1.) Work which, from necessary reasons or in the public interest, must be performed without delay.

(2.) Work which is necessary on Sundays to carry out stock-taking according to the Regulations of the commercial laws.

(3.) The superintendence of workshops and factories, the cleansing and repairing of the same, so far as is necessary for the regular carrying on of trade therein; as well as such work on which the recommencement of the daily trade depends, as far as this cannot be done on a working day.

(4.) Work which is necessary to prevent the spoiling of raw material, or to the development of working processes—as far as this cannot be done on a working day.

(5.) The superintendence of work, in so far as it is performed on Sundays and holidays, according to (1) to (4).

Tradesmen who employ workmen on Sundays and holidays in the manner designated in (1) to (5) are obliged to keep a register, in which is reported the number of workmen and the hours on which they were employed on every single Sunday and holiday. This register is to be open at any time to the inspection of the local police authorities, and to the authorities designated in § 139 B. In the case of work which falls under (3) and (4), when it is longer than of three hours' duration, or when it hinders the workman from attendance at Divine Service, the master is obliged either on every third Sunday to grant workmen so employed at least thirty-six hours' rest, or on every second Sunday to free him from work at least from 6 o'clock A.M. to 6 o'clock P.M. Exceptions to the Regulations of the preceding clause may be allowed by the administrative authorities if the workman is not thereby hindered from attending Divine Service, and if in the place of the Sunday a working day of twenty-four hours' rest be granted to him.

§ 105 D. For certain trades, particularly those in which a cessation or postponement of work is, from its nature, not possible, as well as for work which, from its nature, is restricted to certain seasons of the year, or work which at certain times of the year necessitates an extraordinary increase of working power, exceptions may be made according to the decision of the Bundesrath, § 105 B, clause 1.

The regulation of the work allowed to be performed in these trades on Sundays and holidays, and the conditions under which such work may be performed, applies equally to all trades of the same kind, and under consideration of the provisions of § 105 C, clause 3.

These provisions, passed by the Bundesrath, are to be published in the official Gazette, and to be laid before the Reichstag at their next assembly.

§ 105 E. For work whose entire or part performance on Sundays and holidays is

necessary for the daily requirements of the population, or for any special necessity which may arise on these days, as well as for trades which are worked exclusively or principally with wind or irregular water power, exceptions from the Regulations contained in § 105 B may be granted by the higher administrative authorities. In the regulation of these exceptions the provisions of § 105 C, clause 3, must be taken into consideration.

Application for the granting of exceptions for work which is carried on exclusively or principally with wind or irregular water power must be subject to the Regulations of §§ 20 and 21.

§ 105 F. When, for the prevention of undue loss, an unforeseen necessity arises for the employment of workmen on Sundays and holidays, the subordinate administrative authorities are allowed to grant such permission for a certain time under the provisions of § 105 B, clause 1. The subordinate administrative authorities are to issue a written order, which must be laid before the inspecting officers at the works by the proprietor on requisition. A copy of the order is to be hung in the workshop in a conspicuous place, so that it can be easily seen by the workmen.

The subordinate administrative authorities are to keep a register of the exceptions granted by them, in which is to be contained the number of workmen, those workmen employed on Sundays and holidays, the duration of such employment, as well as the length of time and the reason for which the exception was granted.

§ 105 G. The prohibition as to the employment of workmen on Sundays and holidays can by Royal command, with the consent of the Bundesrath, be extended to other trades. This Resolution is to be laid before the Reichstag at its next assembly.

As to the exceptions to this prohibition, the provisions contained in §§ 105 C—105 F find corresponding application.

§ 105 H. The provisions of §§ 105 A—105 G do not hinder any further legislation which may have for its object the lessening of work on Sundays and holidays. The Central authorities retain the right to allow any deviation from the Regulations contained in § 105 B, clause 1, in the case of single holidays which do not fall on Sunday. This provision is not applicable to Christmas, New Year's Day, Easter, Ascension Day, and Whitsuntide.

§ 105 I. The §§ 105 A, clause 1, 105 B—105 G are not applicable to inns and beer-houses, musical performances, shows, theatrical representations, or such pleasures, neither are they applicable to traffic. The proprietors of these employments can only compel their workmen to perform such work on Sundays and holidays as from its nature will not permit postponement or interruption.

§ 106. Tradesmen who have lost the privilege of citizenship may not undertake the training of workmen under 18 years of age during the time they are deprived of such rights of honourable citizenship. The dismissal of workmen employed contrary to the preceding Regulations can be enforced by the police. Minors, in so far as the Law of the Empire has not otherwise prescribed, may only be employed as workmen when they are provided with a work-book, which the master when engaging such workmen must demand.

The master is also bound to take charge of such books, to produce them on official requisition, and to return them after the legal expiry of the working engagement.

Such book is to be delivered to the father or guardian of the workman in case these persons demand it, or in case the workman has not completed his 16th year; in other cases, it is to be given to the workman himself. With the permission of the parochial authorities of places described in § 108, the work-book may be handed over to the mother or to other relations of the workman, or may be given directly to the workman.

To children who are bound to attend the parish school the preceding provisions are not applicable.

§ 108. The work-book is to be issued free of charge and stamp duties to the workman by the police authorities of the place in which he has last taken up his permanent abode: if, however, his last permanent residence has not been within the bounds of the German Empire, the work-book will be issued to him by the police authorities of the first place in Germany in which he chooses to find work and residence. The issue will take place on the request or with the consent of the father or guardian: should the declaration of the father not be procurable, or should the father withhold his consent without sufficient reason, and to the prejudice of the workman, the parish authorities are allowed to complete such declaration. Before the issue, it is to be certified that the workman is no longer bound to attend the parish school, and that there has been no previous work-book issued in his name.

§ 109. When the work-book is completely filled in, or has become unfit for use, or when it is lost or destroyed, a new work-book is to be issued in its place. The book is to be issued by the police authorities of the place in which the workman has had his last

permanent abode. The previous book, whether filled or otherwise unfit for use, is to be closed with an official seal and remark.

Should the new work-book be issued in place of one unfit for use, or lost or destroyed, a remark to that effect must be inserted. For the issue of the work-book in this case, a fee not exceeding 50 pfennige can be demanded.

§ 110. The work-book, § 108, must contain the name of the workman, the place, year, and day of his birth, the name and last residence of his father or guardian, and the signature of the workman. The issue is to be signed with the seal and signature of the authorities.

The authorities are to keep a register of all work-books issued by them. The arrangement of the work-book is to be decided by the Reichs-Rangler.

§ 111. On the engagement of the workman, the master is to enter in the work-book in the space designated the date of the commencement of the engagement, and the kind of work; at the conclusion of the engagement the date of dismissal, and should the work have undergone any alteration, the nature of the work last engaged in by the workman.

The entries are to be made in ink, and are to be signed by the master, or by a superintendent empowered to do so. The entries are not to be accompanied by any remark which may be either to the advantage or disadvantage of the owner of the book. The entry of an opinion concerning the conduct of the workman, or of the manner in which he has performed his work, or any remark for which this Law may not have provided either inside or outside the work-book, is not permitted.

§ 112. Should the work-book have become unfit for use, lost, or destroyed while in possession of the master, or should he have made illegal signs, entries, or remarks in the same, or should he, without lawful reason, refuse to give up the work-book, the issue of a new work-book, at the cost of the master, is to be demanded. A master who refuses to deliver up a work-book in accordance with the lawful requirements, or who has neglected to make the legal entries, or who has made illegal signs, entries, or remarks, is liable for compensation to the workman. The workman loses his claim to such compensation if either a complaint or a demurrer is not made within four weeks of the knowledge of the offence.

§ 113. On leaving an engagement, a workman can demand a certificate as to the kind and length of his work. This certificate may be extended, at the request of the workman, to remarks on his conduct and the performance of his work. The master is not allowed to enter any remark in the certificate which is not in accordance with the general tenour of the same.

Should the workman be a minor, the certificate can be demanded by the father or guardian, who can, in this case, require that the certificate be not delivered to the workman, but to them.

With the permission of the parochial authorities of those places, designated in § 108, the certificate can be granted to the workman against the will of the father or guardian.

§ 114. On the request of the workman, the local police authorities are to make the entries in the work-book, and to register the certificate granted to the workman free of cost and stamp duties.

§ 115. Employers are bound to pay their workmen in ready money and in the current coin of the realm. The master is not allowed to pay his workman in goods or commodities. Notwithstanding, he is allowed to furnish his workman with victuals at cost price, with lodging and the use of land according to the local hire and rent price, with fuel and light, with board, medicine, and medical attendance, as well as with tools and materials for his work at the average cost price; such gifts being reckoned as part payment of wages.

In the case of piece-work, the master is allowed to charge a higher price than the cost price for tools and working materials, on condition that such price does not exceed that usually charged at the place, and that it has been mutually agreed upon beforehand.

§ 115 A. Wages, or payments on account of wages, may not be paid in inns or beerhouses, or in open shops, without the permission of the subordinate administrative authorities. Wages may not be paid to a third person or persons who have a claim on the workman based upon legal proceedings, or upon documents with reference to legal judgment; this being contrary to § 2 of the Law concerning the seizure of workmen's wages of the 21st June, 1869 ("Bundes Gesetzblatt," Seite 242).

§ 116. Workmen, whose claims have been regulated in any or all ways contrary to § 115, can at any time demand payment according to the Regulations of 115 A. Any plea that the workman has already received goods instead of payment in coin is not admissible. In such cases the commodity falls, so far as it is still in the possession of the receiver, or

in so far as he has been thereby enriched, to that benefit Society to which the workman belongs; failing this, to any other local Society for the benefit of workmen which is decided by the parish authorities, and, failing this, to the funds of the parish poor.

§ 117. Contracts which are made contrary to § 115 are null and void.

The same refers to arrangements between master and the workmen employed by him concerning the supply of the necessaries of the latter from certain shops, as well as to the use of the wages of the workman for any other purpose than in the participation in Associations for improvement of the condition of the workman or of his family.

§ 118. Claims for goods, which were credited contrary to § 115, cannot be sued for by the creditor, nor can payments on account or in any other way be demanded from the workman. This Law is to hold, should the claims have arisen directly or by the intervention of a third party. Such claims fall to that fund designated in § 116.

§ 119. As employers in the sense of §§ 115—118 are also to be considered the members of their family, their assistants, deputies, foremen, superintendents, and factors, as well as other tradesmen in whose business one or other of the above-mentioned persons is directly or indirectly concerned.

§ 119 A. The sum deducible from wages as compensation for any loss which may have arisen through premature breach of contract, or as a punishment in this case (which sum has been a matter of mutual arrangement), may not exceed at one time one-quarter of the average weekly wages, and the whole sum deducible may not exceed the whole average weekly wages of the workman.

By statutory provisions, a parish or a union of parishes (§ 142) may, for any industry or for any branch of the same, make the following Regulations :—

(1.) That wages and payments on account must be paid at stated intervals, which may not be longer than a month or shorter than a week.

(2.) That the wages earned by minors can only be paid to them on the written consent of the parents and guardians of the same, and on producing a receipt of the last payment of wages.

(3.) That the master at stated intervals is to communicate to the parents and guardians the amount of wages paid to a minor.

§ 119 B. Under workmen designated in §§ 115—119 A are to be understood those persons who are employed by a master outside the workshop of the latter in preparing manufacturing processes, even if the workman himself provides the raw and other necessary material for such processes.

§ 120. The masters are bound to allow all workmen under 18 years of age who attend the evening school ("Fortbildungs-schule"), or any other official educational establishment, the necessary time for such attendance. On Sundays such instruction may only be given at times which do not interfere with the scholar's attendance at Divine Service, or at such service as is provided by the Church authorities of their respective confessions. Exceptions to this regulation may be allowed by the Central authorities of the school up to the 1st October, 1894. Attendance at the evening school ("Fortbildungs-schule") is not obligatory.

As such schools are to be considered, and included in these Regulations, any institutions in which instruction is given to women in needlework and domestic economy. By statutory provisions, a parish or a union (§ 142) may make a Regulation by which attendance at school for male workers under 18 years of age shall be made obligatory, on condition that such Regulation has not already been made by the Law of the land. Provisions necessary to enforce this attendance may also be made. In particular, statutory provisions may be made to secure a regular attendance at school of those who are bound to attend, to enforce that duty on the parents, guardians, and employers of the scholars, and to enforce the seemly behaviour of the scholar while in attendance at such instruction. The attendance at such schools is not obligatory on those scholars who attend already a technical or other special school, provided that the instruction there given is considered by the superior administrative authorities as equivalent to that given in the ordinary school ("Fortbildungs-schule").

§ 120 A. The master is bound to provide work-rooms, working apparatus, machines, and tools of such a nature, to keep the same in such a condition, and so to arrange the working of the same, that the workman is, as far as the nature of the work allows, protected from danger to life or to health.

In particular, suitable provision is to be made to secure sufficient light and air, adequate ventilation, the removal of dust, of all odours and gases, as well as of all refuse caused and produced by work.

Arrangements are also to be made by which the workman is prevented from coming into dangerous contact with machines or parts of the same, and to protect him from any

danger which is inseparable from the nature of his work. In particular, measures are to be taken and enforced on workmen, and on the prosecution of the work which can in any way conduce to the safety of the workman.

§ 120 B. The employer is bound to make such arrangements, to issue and enforce such Rules as to the conduct of workmen while in his employ as shall be necessary to insure the moral and decent behaviour of the same.

In particular, as far as the nature of the work allows, the sexes are to be separated, when, in arranging the work, measures have not already been taken to insure decent behaviour.

In factories where, after certain operations, it is necessary for workmen to change their clothes and to wash themselves, sufficient accommodation for the same must be provided for each sex.

The provision for water-closets must be sufficient for the number of workmen employed, they must be kept in a condition not injurious to health, and must admit of use without violating the laws of decency.

§ 120 C. Employers who employ workmen under 18 years of age are bound, in the fitting up of their workshops, and in the regulation of the work of the same, to take into consideration the moral and sanitary necessities of workmen of that age.

§ 120 D. The acting police authorities are authorized to order for certain factories the fulfilment of those Regulations contained in §§ 120 A—120 C which appear practicable, as far as the nature of the place allows, for carrying out the principles contained in §§ 120 A—120 C. They can demand that rooms outside the workshop are placed, without cost, at the disposal of the workman, and heated in winter, for the purpose of taking meals.

In so far as the enforcement of these Laws is not necessary to avert imminent danger to life or health, a given time must be allowed for the fulfilment of the same.

For those factories already in existence at the time of the passing of this Law, in case no alteration or addition to the buildings be made, only the remedy of such defects as endanger the life, the health, or the morals of the workmen can be demanded, or of those evils which can be removed without disproportionate outlay. The employer can appeal to the higher administrative authorities against the order of the police officials within two weeks.

Against the decision of the higher administrative authorities, an appeal can be made within four weeks to the central authorities; the decision of the latter is final.

Should the order of the police authorities be contradictory to the recommendations of the competent Trade Association ("Berufsgenossenschaft") for the prevention of accidents, the Trade Association can avail themselves of the preceding legal remedy within the term allowed to the employer.

§ 120 E. According to a decision of the Bundesrath, Regulations can be made which demand that, in certain kinds of workshops, the requirements contained in §§ 120 A—120 C are satisfied. In so far as such Regulations are not made by the decision of the Bundesrath, they can be issued by order of the Central authorities, by the police, or by any other authority entitled to make such issues.

To meet the case of those trades in which the health of the workman is injured by unreasonably long working hours, the Bundesrath may issue a Decree, which prescribes the duration, beginning, and ending of the legal working day, together with the intervals of rest to be allowed; and take measures for the enforcement of this Law.

II.—*Concerning Journeymen and Assistants.*

§ 121. Journeymen and assistants are bound to submit to the orders of their employer with reference to the work intrusted to them, and as regards the Regulations of the household. Household work cannot be demanded of them.

§ 122. The working engagement between journeymen or assistants and their employers, when not otherwise arranged, can be dissolved on fourteen days' notice on either side. Should other notice be contracted for, it must be the same on both sides. Agreements which are contrary to this provision are declared null and void.

§ 123. Journeymen and assistants can be discharged before the expiry of the contract, and without due notice:—

(1.) When, on concluding the agreement, the employer has been misled by the laying before him of a false or falsified work-book or certificates, or if the workman has hidden from his employer the fact that he has an otherwise existing binding engagement.

(2.) When the journeyman or assistant has been guilty of theft, larceny, embezzlement, cheating, or of a disorderly way of living.

(3.) When the journeyman or assistant has left his work without leave, or has in any way obstinately refused to fulfil the conditions of his working contract.

(4.) When such workmen, regardless of warning, are guilty of carelessness with regard to fire and light.

(5.) When they give gross offence in word or deed to their employer, or his deputy, or to the members of their employer's family, or their deputies.

(6.) When they are guilty of intentional and illegal destruction of property, to the injury of their employer or fellow workmen.

(7.) When they induce or incite the members of their employer's family, his deputy, or their fellow workmen to deeds which are legally and morally wrong; or when conniving in the same with the members of their employer's family, or his deputy.

(8.) When they are unable to continue their work, or are afflicted with a loathsome disease.

In the cases enumerated in (1) to (7), the discharge is no longer lawful when the reason has been known to the employer for more than one week.

In the case of (8), a demand for compensation must be settled according to the wording of the contract, and according to general legal Regulations.

§ 124. Journeymen and assistants may leave their work without notice, and before the expiry of their engagement:—

(1.) When they are incapable of continuing their work.

(2.) When the employer or his deputy is guilty of gross offence in word or deed towards the workman, or the members of his family.

(3.) When the employer, or his deputy, or the members of his family induce or incite the workman, or members of his family, to deeds which are legally and morally wrong, or when the employer interferes with the family affairs of the workman, to his disadvantage.

(4.) When the employer does not pay the wages due in the manner agreed upon; in the case of piece-work, when the employer does not make provision for the workman's continuous employment, or when the employer takes an illegal advantage of his workman.

(5.) When, by continuing his work, the workman is exposed to certain danger of life or health, which, when concluding the contract, could not have been foreseen.

In the case of (2), the leaving of his work is illegal when the facts have been known to the workman for more than one week.

§ 124 A. Besides the cases designated in §§ 123 and 124, each of the contracting parties, when important reasons are existing, can dissolve the engagement before its expiration and without previous notice, when the contract has been for at the least four weeks, or when a longer notice than fourteen days has been agreed upon.

§ 124 B. If a journeyman or assistant has left his work illegally, the employer can claim as compensation, for the day on which the breach of contract occurred, and for each succeeding day of the contract or legal working time, such time, however, not to exceed one week, the sum of the daily wage which is usually paid in the locality, according to § 8 of Sickness Insurance Laws, 1st June, 1883 ("Reichs Gesetzblatt," p. 73). This claim does not depend upon a proof of loss sustained. By enforcing such claim the employer resigns all further demands as to the fulfilment of the contract, and to all other compensation whatever. The same rights are granted to journeymen and assistants when they are dismissed before the lawful expiry of the contract.

§ 125. An employer who incites a journeyman or assistant to leave his work before the legal completion of his contract is liable to the former employer for the loss resulting therefrom, or for the compensation designated in § 124 B.

An employer is liable in the same manner who takes on a journeyman or assistant, knowing that the same is legally bound to another employer.

In the preceding clause is also included the liability of such employers who retain or engage the services of such journeymen or assistants whom he knows to be legally bound to another employer before a period of fourteen days has elapsed since the illegal breach of contract. In these provisions, journeymen and labourers have the same rights as those persons designated in § 119 B.

III.—*Concerning Apprentices.*

§ 126. The master is bound to instruct his apprentice in all the work connected with his trade in its proper order, and with the object of making the apprentice thoroughly conversant with his trade. He must either personally, or by means of a competent, expressly-appointed deputy, superintend the training of the apprentice. He may not appropriate the time which should be given to the training of the apprentice, or to the

attendance of the same at Divine worship, to other services. He has to inculcate in the mind of his apprentice the principles of industry and morality, and to warn him against licentiousness.

§ 127. The apprentice is subject to the parental authority of his master. He is bound to obey those who are appointed by his master to instruct him.

§ 128. The apprenticeship can be dissolved during the first four weeks of the term by the contracting parties on either side, in case a longer period has not been agreed upon. An agreement by which the term of trial is extended for a period exceeding three months is null and void.

At the conclusion of the term of trial, the apprentice can be dismissed before the expiry of the apprenticeship, when any of the cases provided for in § 123 are applicable to them.

On the part of the apprentice, the apprenticeship can be dissolved at the expiration of the term of trial:—

(1.) When one of the cases occurs provided for in § 124, under (1), (3), and (5).

(2.) When the master neglects his legal duties as regards either the health, the morals, and the training of his apprentice, or when he abuses his parental authority, or when he becomes incapable of performing the duties taken upon him in the contract.

(3.) The indentures are dissolved on the death of the apprentice.

(4.) The indentures are dissolved by the death of the master, provided such dissolution is demanded within four weeks.

Written indentures are free of stamp duty.

§ 129. At the end of the apprenticeship, when stating the trade in which the apprentice has been instructed, the master has to fill out a certificate, in which is stated the length of the apprenticeship, the knowledge and dexterity which has been acquired during that time, as well as the conduct of his apprentice. This document is to be certified by the parish authorities free of cost and stamp duty. In place of this certificate, where working guilds exist, a certificate from these bodies can be substituted.

§ 130. Should the apprentice leave his master during his term of apprenticeship, without the consent of the latter, for any reason which has not been provided for in these Regulations, the return of the apprentice can only be enforced in the case of written indentures.

The police authorities, in this case, can, on the demand of the master, oblige the apprentice to remain in his apprenticeship until it has been declared dissolved by an order of the Court. This demand is only admissible when it is made within a week of the departure of the apprentice. In case of refusal, the police authorities can order the return of the apprentice by force, or by threatening with the punishment of a fine not exceeding 50 marks, or by imprisonment for a term not exceeding five days.

§ 131. If the father or guardian of the apprentice, or the apprentice himself when he has attained his majority, shall lay before his master a written declaration that he intends adopting another trade or occupation, the contract of apprenticeship shall be regarded as dissolved after the expiry of four weeks. The reason of such dissolution is to be noted in the work-book by the master.

The apprentice may not engage in the same trade under another employer without the consent of his former master till within nine months after the dissolution of such contract.

§ 132. Should the training of the apprentice be complete before the term of apprenticeship has expired, a demand for compensation on the part of the master or the apprentice is only admissible when the contract is a written one.

In the case of § 128, clauses (1) to (4), the demand can only be made when in the indentures the nature and amount of such compensation is agreed upon. The claim for compensation is lost when either the complaint or the plea is not made within four weeks of the dissolution of the contract.

§ 133. Should the contract of apprenticeship be dissolved by the master because the apprentice has left his service without leave, the compensation demanded by the master, when no other is provided for in the contract, is to be fixed at the half of such sum as is usually paid to journeymen and assistants for every day after that on which the breach of contract occurred for a period not exceeding six months.

For the payment of such compensation the father of the apprentice is liable, as well as the employer who has incited him to leave his master, or who has taken him into his employment when knowing that the apprentice is still bound to complete his apprenticeship.

Should the former master who demands compensation have received information respecting his apprentice from the master who has employed him in the second place, the

claim for compensation is null and void if not made within four weeks of the knowledge of such information.

III (A).—*Concerning Clerks, Foremen, Engineers.*

§ 133 A. The service contract between the employer and those persons (clerks, foremen, engineers) whose employment by him at a fixed salary in the management or superintendence of his business is not merely a temporary one, or those intrusted with higher technical employments (engineers, building masters, chemists, draughtsmen, and such like), can, when no other arrangement has been made, be dissolved at the expiry of each three calendar months, after the declaration of six weeks' notice on either side.

§ 133 B. Each of the contracting parties can dissolve the contract before the expiration of the term, and without due notice having been given, if an important and justifiable reason be given for such a course.

§ 133 C. In respect of those persons designated in § 133 A the dissolution of the contract can be specially demanded :—

(1.) If at the time when the contract was made the employer was misled by the production of false or falsified certificates, or if the employé has left his master in ignorance of another unfulfilled contract.

(2.) If such employés have been unfaithful, or have abused confidence.

(3.) If they have left their employment without permission, or have obstinately refused to perform the work which they have engaged to perform.

(4.) If through prolonged illness, or through imprisonment or absence, they are hindered in the performance of their duty.

(5.) When they attempt to injure the honour of their employer or his deputy in word or deed.

(6.) When they give themselves up to a licentious mode of living.

In the case of (4), the terms of the contract on the part of the employer remain in force for a term of six weeks, when the performance thereof on the part of the employé is hindered by undeserved or unforeseen misfortune.

Such sum, however, as can be claimed by the employé from a legally established sick or accident insurance fund is to be deducted from the sum for which the employer is liable, according to the terms of the contract.

§ 133 D. Those persons designated in § 133 A can make a special demand for the dissolution of contract :—

(1.) When the employer or his deputy shall in word or deed injure the honour of the employé.

(2.) When the employer does not fulfil the terms of his contract.

(3.) When it can be proved that by the continuance of his service the life or health of the employé is undoubtedly endangered in a manner which could not be foreseen when concluding the contract.

§ 133 E. The provisions of §§ 124 B and 125 apply to persons designated in § 133 A, but not the provisions of § 119 A.

IV.—*Concerning Factory Hands.*

§ 134. The provisions of §§ 121—125 are applicable to factory hands, or should such persons be considered as apprentices, then the provisions of §§ 126—133 are in force.

The owners of factories in which, as a rule, at least twenty workmen are employed, are forbidden to demand as compensation for breach of contract more than the average weekly wages for a week after the breach of contract has occurred.

The provisions of § 124 are not applicable to employers or workmen in such factories.

§ 134 A. For every factory employing, as a rule, at least twenty workmen, a copy of working Rules and Regulations is to be issued at the commencement of operations, or within four weeks of the time when this Law has been put in force. For separate departments of the factory, or for separate groups of workmen, particular Rules and Regulations may be issued: such Rules and Regulations are to be hung up in a conspicuous place (§ 134 E, clause 2).

The Rules must specify the exact time at which they come into force, and must be signed by the employer who issues them, with a date affixed.

Alteration in the contents of such Rules can only be made by issuing a new copy of

Rules, or by a supplement of the same. The Rules, Regulations, and amendments of the same may only be put in force, at the earliest, in two weeks after their issue.

§ 134 B. The working Rules must contain provisions concerning:—

(1.) The commencement and ending of the regular working day, as well as the pauses or intervals of rest granted to adult workmen.

(2.) The time and manner in which wages are reckoned and paid.

(3.) In so far as they do not agree with legal provisions what terms of notice are to be given, as well as the reasons for which dismissal or leaving of work without notice is to take place.

(4.) If provision be made for fines or punishments, the kind and amount of such, the way in which they are decided, and in case of fines the manner in which they are to be paid, and the purpose to which they are to be applied.

(5.) Should the forfeiture of wages according to the provisions of § 134, clause 2, be provided for by the Rules and Regulations, or by the working contract, they must state the use to which such forfeited sum must be applied.

Punishments which are hurtful to honour or to morals may not be provided for in the Regulations. Fines may not exceed the half of the daily average wage, but injuries to fellow-workmen, a gross moral offence against the discipline of the factory, or against the prosecution of the work in a safe manner and according to the legal provisions, may be punished by a fine amounting to the whole daily average wage.

All fines must be expended for the benefit of the workmen employed in the factory.

The right of the employer to demand compensation is not interfered with by the preceding provision.

The owner of the factory is justified in making yet further regulations than those already provided for in clause 1, §§ 1—5, for the discipline of the factory. He may, with the consent of a permanent Committee of workmen, issue Regulations as to the use of any institutions which have been made for the benefit of the workman, as well as Regulations as to the conduct of juvenile workmen outside the factory.

§ 134 C. The Rules and Regulations, as far as they are not illegal, are binding alike on employer and employed.

Other reasons for dismissal from or for leaving work except those provided for in the Rules and Regulations, or in §§ 123 and 124, may not be agreed upon in the contract

Other punishmeuts than those provided for in the Rules and Regulations may not be threatened or inflicted. The punishment must be decided without delay, and brought at once to the knowledge of the workmen.

The fines imposed are to be entered in a register, which must contain the name of the person fined, the date of such punishment, as well as the reason and amount of the same, which register is to be laid before the officials designated in § 139 B on demand.

§ 134 D. Before the issue of the Rules and Regulations, or of a supplement to the same, an opportunity is to be given to the adult workmen employed in the factory, or in any special department of the same, of expressing their opinion as to the contents of such issue.

In factories in which a permanent Committee of workmen exists, the Rules and Regulations need only be submitted to such Committee.

§ 134 E. The Rules and Regulations, accompanied by a declaration that the requirements of § 134 D have been complied with, as well as the explanation of the same, together with the suggestions of the workmen (which must be written or in the form of a protocol), must be submitted within three days of the issue of such Rules and Regulations to the subordinate administrative authorities.

The Rules and Regulations are to be hung in a suitable place, accessible to all workmen engaged in the factory. The copy must always be kept in a readable condition. A copy is to be handed to each workman on his first entry into the factory.

§ 134 F. Rules and Regulations and amendments of the same which are not legally issued, and whose contents are contrary to lawful provisions, are, on the order of the subordinate administrative authorities, to be replaced by others legally issued and worded, or the contents are to be so altered as to fulfil the requirements of the Law. Any appeal against this regulation must be made to the higher administrative authorities within two weeks.

§ 134 G. Rules and Regulations which were issued previous to the enforcement of this Law are subject to the provisions of §§ 134 A, 134 C, and 134 E, clause 2, 134 F, and two copies of such Rules are to be submitted to the subordinate administrative authorities within four weeks. Further alterations of existing Rules and Regulations, and those which have been issued since the 1st January, 1891, for the first time, are provided for in §§ 134 D and 134 E, clause 1,

§ 134 H. As permanent Committees of workmen, as understood in §§ 134 B, clause 3, 134 D, are considered eligible only:—

(1.) The Committees of sick benefit Societies, and of other unions for workmen, the majority of whose members have been chosen from the midst of the workmen, in so far as such Committees are permanent.

(2.) The Committees of miners' unions, which do not include among their members any contractor, subject to the provisions of the mining Laws, as far as they are permanent Committees.

(3.) The permanent workman's Committees established before the 1st January, 1891, the majority of whose members have been elected from among the workmen.

(4.) Such representative bodies, the majority of whose members have been chosen by direct and secret election by the adult workmen of the factory, or of a department of the same. The election of such representatives may be made among a certain class of workmen, or among the workers in a certain department.

§ 135. Children under 13 years of age may not be employed in factories.

Children over 13 years of age may only be employed in factories when they are no longer bound to attend the parish school.

Children under 14 years of age may not be employed for longer than six hours a-day.

Young people between the ages of 14 and 16 years may not be employed in factories for more than ten hours a-day.

§ 136. The working hours for youthful workers (§ 135) may not commence before 5·30 A.M., and may not last beyond 8·30 P.M.

Between the working hours of each day, regular intervals of repose must be allowed. For youthful workers who are only employed for six hours, the interval must consist of at least half-an-hour.

For other youthful workers, an hour at midday as well as half-an-hour in the forenoon and in the afternoon respectively must be granted each day. During the intervals of rest, the youthful workers may not undertake any work in the factory; they are not permitted to remain in the workshops unless the machinery or operations are fully suspended for the time, or unless the spending of the interval in the open air is not advisable, or unless more suitable rooms for the purpose cannot be obtained without disproportionate difficulty.

Youthful workers may not be employed on Sundays or holidays, or on the hours appointed by the regular clergyman for catechism and confirmation instruction, and for the Confession and Communion services.

§ 137. Women may not be employed in factories at night from 8·30 P.M. to 5·30 A.M., neither may they be employed on Saturdays nor on the evenings before holidays after 5·30 P.M.

Women over 16 years of age may not be employed more than eleven hours a-day, and on the day before Sundays and holidays not more than ten hours. Between the working hours, they are to be granted a midday pause of at least one hour.

Women over 16 years of age, who have household duties, are, on their request, to be allowed to leave work for half-an-hour before the commencement of the midday pause, in case this pause does not consist of at least one hour and a-half.

Lying-in-women may not be employed in any way in the factory until four weeks after their confinement, and during the next fourteen days only when a certificate from a medical man is produced stating that they are fit for employment.

§ 138. Should women or youthful workers be employed in a factory, written notice of the same is to be given to the local police authorities before the commencement of such employment.

Such notice must contain the name of the factory, the week-day on which such employment is given, the time of the beginning and ending of such work, the intervals granted, as well as the nature of the employment. An alteration in this arrangement (except in the case of a necessary change through an unforeseen hindrance) may not be made without a notice is first given to the authorities. The employer in every factory has to see that a list of the youthful workers is made and hung up in a conspicuous place; such list is to contain the names, days of work, as well as the intervals allowed. He has also to see that in the above-mentioned rooms a form is hung up, legibly written, containing an extract of the provisions of the Central authorities concerning the employment of women and youthful workers.

§ 138 A. On occasions of extraordinary pressure of work the employer can, on application to the subordinate administrative authorities, obtain permission to employ women over 16 years of age for the space of two weeks until 10 o'clock P.M. on

week-days with the exception of Saturdays, on condition that such a working day does not exceed thirteen hours. This permission may not be granted to the factory, or to any department thereof, for more than forty days in one calendar year.

Permission to exceed the term of fourteen days, and also to exceed in the year the term of forty days, can only be given by the higher administrative authorities, and then only on condition that the average working hours of the year do not exceed the legal number.

For this permission a written application must be made, which must state the reason for which the permission is required, the number of women intended to be employed, the amount of such extra work to be done, as well as the duration of time required. The decision of the subordinate administrative authorities is to be communicated to the employer within three days. An appeal against the refusal of such permission must be made to the superior authorities.

A register is to be kept by the subordinate administrative authorities, containing the cases in which permission has been granted, the names of the employers, and a statement as to the details of the case.

The subordinate administrative authorities are empowered to permit the employment of women over 16 years of age, who have no household duties and who do not attend a school, on such work designated in § 105 c, clause 1, under Nos. 2 and 3 on Saturdays and on the days before holidays in the afternoon after 5·30 : such employment, however, is not to last longer than 8·30 P.M. The permission is to be written, and is to be kept by the employer.

§ 139. When through natural causes or through accident the working of a factory is interrupted, the provisions contained in § 135, clauses 2 and 3, §§ 136 and 137, clauses 1—3, as to the limitation of the extra working time to four weeks, admit of exception granted by the higher administrative authorities. If required for a longer time, the permission must be obtained from the Chancellor of the Empire.

In urgent cases of this kind, as well as for the prevention of accidents, the subordinate authorities are allowed to grant this exceptional permission for a period not exceeding fourteen days.

When the nature of the industry, or consideration as to the necessities of women employed in certain factories, appears to render it advisable to regulate the working hours of women or youthful workers otherwise than is provided for in §§ 136 and 137, clauses 1—3, a request for special Regulations as regards intervals of rest may be granted by the higher authorities, or, if necessary, by the Chancellor of the Empire. In such cases, however, the youthful workers may not be employed longer than six hours unless intervals, amounting at least to one hour, be allowed between the working hours. The order to meet the above requirements must be made in writing.

§ 139 A. The Bundesrath is empowered :—

(1.) To forbid the employment of women or of youthful workers in certain branches of manufacture which are dangerous to health or morals, or to make such employment dependent on particular conditions.

(2.) To grant exceptions to the provisions in § 135, clauses 2 and 3, §§ 136 and 137, clauses 1—3, for factories in which it is necessary to keep up fires uninterruptedly, or which from the nature of the work must continue in operation day and night, as well as for those factories where the nature of the work does not permit a regular division of working shifts, or where the work is confined to certain seasons of the year.

(3.) To grant exceptions to provisions of § 137, clauses 1 and 2, in certain branches of manufacture in which, at certain regular times, a necessity arises for increased working power, provided that the working day does not exceed 13 hours, and on Saturdays does not exceed 10 hours. In the case of (2), the duration of the working week may not exceed for children 36 hours, for young people 60 hours, for women 65 hours; in brickfields, for young people and women, 70 hours.

Night work may not exceed 10 hours in the 24, and must be interrupted in each shift by intervals of rest, amounting in all to not less than one hour.

The day shifts and night shifts must be changed weekly. In the case of (3), the youthful workers may not be employed for longer than six hours unless one or several pauses be granted, amounting in all to not less than one hour.

In the case of (4), permission for extra work for more than forty days in the year can only be granted when the working time is so regulated that the average length of the working day does not exceed that legally required.

The provisions made by the Bundesrath are to be limited in point of time, and may be issued for certain districts only. They are to be published in the "Reichs Gesetzblatt," and to be laid before the Reichstag at its next assembly.

V.—*Concerning Supervision.*

§ 139 B. The supervision of the execution of the provisions of §§ 105 A and 105 B, clause 1, §§ 105 C—105 H, 120 A—120 E, 134—139 A, devolves either exclusively on officers appointed by the Crown, or on them in conjunction with the appointed police authorities.

In the execution of this supervision, all official privileges, particularly the right to inspect the factories at all times, are granted to them.

They are bound to preserve secrecy as to the condition and circumstances of the trade of the factory which may come under their official notice, exceptions to this rule being only the declaration of illegal practices.

The separate Federal States, in their legal Regulations, retain the right to decide the order of precedence between the above-mentioned officials and the police authorities.

The above-mentioned officials have to furnish a yearly Report of their operations. This yearly Report, or an abstract from the same, is to be laid before the Bundesrath and Reichstag.

On account of the provisions of §§ 105 A—105 H, 120 A—120 E, 134—139 A respecting official supervision, the employer is bound to permit such inspection at any time when the factory is at work, even at night.

The employer is further bound to furnish the above-mentioned officials with such statistical information respecting the circumstances of his workmen as are necessary to fill out accurately and completely the forms prescribed by the Bundesrath and Central authorities.

Art. 4. The Title IX of the Industrial Code shall have the following wording:—

Title IX.—*Statutory Provisions.*

§ 142. A parish or communal union can make statutory provisions respecting those trade affairs which are legally transferred to them, and can make such provisions obligatory. They must, however, be made after conference with the tradesmen and workmen concerned, and, after being confirmed by the superior administrative authorities, must be published by the parish or communal union in the usual manner.

The Central authorities are ordered to repeal any statutory provision which is not in accordance with the Law, or with the provisions of a larger communal union.

Art. 5. Clause 2, § 98 A, No. 2 B of the Industrial Code shall have the following wording:—

(B.) The superintendence of the observation of the Regulations in §§ 41 A, 105 A to 105 G, 120—120 E, 126 and 127, by the Guild.

Art. 6. The provisions respecting punishment in Title X of the Industrial Code are to be altered as follows:—

1. The numbers 1, 2, and 3 of § 146, clause 1, shall have the following wording:—

(1.) Tradesmen who act illegally with regard to § 115.

(2.) Tradesmen who act illegally with regard to §§ 135, 136, and 137, or against the Regulations contained in §§ 139 and 139 A.

(3.) Tradesmen who act illegally with regard to § 111, clause 3, and § 113, clause 3.

2. To § 146 shall be added the following clause:—

The § 75 of the Constitutional Law finds application.

3. After § 146 shall be added:—

§ 146 A. Masters who employ workmen on Sundays or holidays, contrary to the provisions of §§ 105 B—105 G, or who are guilty of infringing §§ 41 A—55 A, or who act contrary to the provisions of § 105 B, clause 2, will be punished by a fine not exceeding 600 marks, or, in default, with imprisonment.

4. The No. 4 of § 7, clause 1, shall have the following wording:—

(4.) Whosoever acts illegally with regard to § 120 D, and the final orders declared therein, or contrary to § 120 E.

5. After No. 4 of § 147, clause 1, shall be added:—

(5.) Whosoever works a factory for which no working regulations according to § 134 A have been issued, or whoever neglects to fulfil the final order of the authorities respecting the replacing or alteration of the working orders § 134 F.

6. The § 147 shall have in conclusion the following new clause:—

In the case of No. 4, the police authorities are empowered to order the stoppage of the works until the orders or regulations have been complied with, in as far as the way

in which the works are carried on does not satisfy the legal requirements, and in case the continuance of the work is calculated to produce injury or danger.

7. § 148, clause 1, shall have the following additions made to it:—

(11.) Whoever, contrary to the provisions of § 134 C, clause 2, inflicts a punishment on workmen which is not provided for in the Rules and Regulations, or who, in inflicting a fine, exceeds the sum legally demanded, or whoever uses the fine, or the sum demanded and designated in § 134 B, No. 5, in the manner not prescribed in the Rules and Regulations.

(12.) Whoever neglects to fulfil the duties enjoined in § 134 E, clause 1, § 134 G.

(13.) Whoever acts illegally with regard to § 115 A, or with regard to the statutory provisions of § 119 A.

8. The No. 7 of § 149, clause 1, shall have the following wording:—

(7.) Whoever neglects to fulfil the duties enjoined in § 105 C, clause 2, § 134 E, clause 2, § 138, § 138 A, clause 5, § 139 B.

9. The No. 2 of § 150 shall have the following wording:—

Whoever acts illegally with regard to the provisions of § 120, clause 1.

(5.) Whoever neglects the duties enjoined on him in § 134 E, clause 3.

Legal Regulations to prevent neglect of school attendance, by which a severer punishment is inflicted, are not affected by the provisions of No. 4.

10. The § 150 contains the following addition:—

(4.) Whoever acts illegally with regard to the provisions of § 120, clause 1, or on the ground of § 120, clause 3.

11. Clause 1 of § 151 shall have the following wording:—

If, in the carrying on of an industry, the police Regulations are infringed by persons who have been deputed by the employer to conduct the operations, or any part of the same, or as superintendents of the same, the deputy is liable for the punishment. The owner of the factory is equally liable if the substitution was made with his foreknowledge, or if in his own superintendence of the factory, or in the choice or supervision of the inspectors of the same, he has not exercised the necessary caution.

Art. 7. In the place of § 154 of the Industrial Code come the following provisions:—

§ 154. The provisions of §§ 105—133 E are not applicable to assistants and apprentices in apothecaries' shops; the provisions of §§ 105, 106—119 B, 120 A—133 E are not applicable to assistants and apprentices in commercial houses.

The provisions of §§ 134—139 B are applicable to employers and employés in smelting foundries, timber or other building yards, in wharfs and brickfields, cuttings and pits worked by day, and which are not merely temporary, or worked on a small scale. The decision of the superior authorities as to whether such works are temporary or worked on a small scale is final.

The provisions of §§ 135—139 B are applicable to employers and employés in workshops in which the motive power in continual use is of an elemental kind (*i.e.*, steam, water, wind, gas, air, electricity, &c.); the Bundesrath, however, reserve to themselves the right of making exceptions to the provisions contained in § 135, clauses 2 and 3, § 136, 137, clauses 1—3, and § 138.

With regard to other workshops as well as buildings, Royal permission with the consent of the Bundesrath may be granted to extend the provisions entirely or partially contained in §§ 135—139 B. Workshops in which the owner employs only the members of his own family are not subject to these provisions.

The Imperial orders, as well as the provisions of the Bundesrath respecting exceptions, can be issued for certain districts.

They are to be published in the "Reichs Gesetzblatt," and to be laid before the Reichstag at its next assembly.

§ 154 A. The provisions of §§ 115—119 A, 135—139 B, 152, 153, are applicable to the owners and workers of mines, saltsprings, shops for the dressing of ores, of underground cuttings or mines. Women are not allowed to be employed underground in the above-mentioned occupations. A breach of this provision is liable to the punishment contained in § 146.

Art. 8. The § 155 of the Industrial Code shall have the following wording:—

Whenever in this Law the Law of the land is referred to, by the latter is also to be understood the constitutional or legally issued orders of the authorities. Which authorities are to be understood under the designation: higher administrative authorities, subordinate administrative authorities, parish authorities, local authorities, lower authorities,

police authorities, local police authorities, unions, and larger communal unions, will be made known by the Central authorities of Federal States.

For undertakings under Imperial or State administration the powers and obligations of the police and higher and lower administrative authorities according to § 105 B, clause 2, § 105 C, clause 2, § 105 E, § 105 F, § 115 A—§ 120 D, § 134 E, § 134 F, § 134 G, § 138, clause 1, § 138 A, § 139, and § 139 B may be transferred to competent persons among the administrative officials of the factory.

Art. 9. The date on which the provisions made in § 41 A, § 55 A, § 105 A—§ 105 F, § 105 H, § 105 I, and § 154, clause 3, are to come either entirely or partially into force will be decided by Imperial Decree, with the consent of the Bundesrath. Until that date, the former legal provisions remain in force. The provisions of §§ 120 and 150, No. 4, come into operation on the 1st October, 1891, otherwise this Law comes into force the 1st April, 1892. The former legal provisions remain in force until the 1st April, 1894, for those children between 12 and 14 years, and for young people from 14 to 16 years, who, before the issue of this Law, were employed in factories or in workshops, designated in § 154, clauses 2—4, and 154 A.

For works in which before the passing of this Law women were employed during the night, the Central authorities are empowered to allow the employment of the same number of women as before until the 1st April, 1894, at the longest, in case arrangements for the discontinuance of the night-work before that time would occasion a disproportionate expense to the employer. The night-work may not exceed ten hours out of the twenty-four, and must be interrupted in each shift by one or several pauses, making in the aggregate at least one hour. The day-shifts and night-shifts must be changed weekly.

TRANSLATION of the Imperial Law of June 1, 1891, amending the German Industrial Code.

[In continuation of Parliamentary Paper "Commercial No. 15 (1891)," page 21.]

Presented to both Houses of Parliament by Command of Her Majesty. August 1891.

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COMMERCIAL. No. 9 (1891).

REPORTS

FROM

HER MAJESTY'S REPRESENTATIVES ABROAD

ON

INSTITUTIONS FOR MAKING ADVANCES ON REAL PROPERTY.

Presented to both Houses of Parliament by Command of Her Majesty.
April 1891.

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Reports from Her Majesty's Representatives abroad on Institutions for making Advances on Real Property.

Circular addressed to Her Majesty's Representatives at Paris, Berlin, Vienna, Buda-Pesth, Rome, Brussels, Lisbon, and Berne.

My Lord,
Sir,

Foreign Office, August 29, 1890.

I INCLOSE a printed copy of certain questions respecting institutions for making advances on real property; it is desired to lay before Parliament the information thus asked for, and I have therefore to request you to communicate these questions to the Government, and to ask for any official papers existing on the subjects specified.

I am, &c.
(Signed) SALISBURY.

Inclosure.

The History, Constitution, present Position, and Effect of Associations for the Organization of Real Credit (such as those known as Crédit Foncier, Landschaftvereine, Creditvereine, Mortgage Debenture Associations, &c.), for all classes of Land-owners.

THE following points are specially indicated:—

1. A short historical sketch of the causes or circumstances which led to their establishment; their subsequent history or development; their present constitution, management, &c.

2. What institutions of the kind exist at the present date, distinguishing (*a*) those worked exclusively by or in the interest of the borrowers, and (*b*) those worked wholly or partially by or in the interest of the lenders? Which of these two classes are considered to be the best managed, and the most successful and beneficial in their operations?

3. To what extent have they been assisted by the State; (*a*) by State loans or guarantees, and (*b*) by State control or supervision?

4. Tabular statistics to illustrate their progress and present position, showing at the present time and at some earlier date or dates:—

(*a.*) Their capital or liabilities } (under their principal
(*b.*) Their loans and other assets . } heads).

(*c.*) The market value of their stocks or debentures as compared with that of the public funds of the country.

(*d.*) Their profit or loss on their operations.

5. The conditions of membership, or the qualifications necessary to enable a land-owner to obtain the benefits of the Association. Has membership been always voluntary? If compulsory, state why and to what extent it has been so.

6. What benefits do the Associations purport to afford to their members?

7. In applications for loans—

(*a.*) What method or process of valuation is adopted to ascertain the value of the property? What fees are payable therefor?

(*b.*) What proof of title is required? Average costs thereof?

(*c.*) What proportion may the loan bear to the annual or capital value of the property?

(*d.*) What is the estimated average per cent. of all costs attendant upon obtaining a loan?

8. As regards the repayment of loans—

(*a*) Is amortization obligatory in all cases?

(*b.*) In the case of instalment mortages, what is the longest term allowed? What is the lowest, and what the general rate of annuity? What is the minimum, and what the general or usual sinking fund?

(*c.*) When part payment has been made are there any, and what, provisions for recapitalizing the outstanding portion of the loan for a new or longer term, or for giving any other special benefit to the borrower?

9. To what extent has default or difficulty of collection occurred?

10. To what extent has the collateral security of other estates been had recourse to, to repay advances secured primarily on defaulting estates?

11. Have these institutions materially lightened the burden of the indebtedness of landed property?

12. Are any important reforms or legislation affecting these institutions at present demanded or contemplated?

13. Copies of the mortgages, bonds, debentures, and other principal forms used by these institutions.

Replies to preceding Questions.

AUSTRIA-HUNGARY.

No. 1.

Sir A. Nicolson to the Marquis of Salisbury.—(Received October 31.)

My Lord, *Buda-Pesth, October 28, 1890.*

With reference to your Lordship's Circular of the 29th August last, I have the honour to transmit herewith a Report which I have drawn up on the method pursued by some of the chief banking institutions in Hungary for advancing money on real property. I also beg leave to transmit, in separate inclosures, the Statutes and the most recent Annual Reports of the institutions in question, together with some specimen forms.

I have endeavoured in my Report to summarize, for convenience of reference, the chief points of interest in these documents.

I have, &c.
(Signed) A. NICOLSON.

Inclosure in No. 1.

Report on Associations for advancing Loans on Real Property in Hungary.

The whole system of Hungarian agriculture has within the last twenty or thirty years been undergoing considerable alterations; and its methods are being reorganized in order to better adapt them to the new circumstances in which the raw products of Hungary are now compelled to compete in foreign markets. In addition to these departures from the old system of agriculture, a complete revolution was effected forty years ago in the position of the peasant towards his landlord; and it is desirable, before entering upon the special subjects on which a Report has been requested, to rapidly sketch in broad outlines the causes which have led to landed property being now governed by a set of conditions widely different from those which prevailed before the

latter half of this century. A full and complete inquiry into the subject would far exceed the limits to which this Report must be confined; but I trust that the few observations which I may venture to make may assist towards explaining the chief reasons which led to the rapid extension and development in Hungary of institutions engaged in advancing loans on real property.

In the history of the Hungarian land system there are two epochs which stand out prominently as marking great reforms and initiating new departures in the circumstances of the land-owning classes. The first is the "Urbarium" of Maria Theresa in 1767; and the second, and more important, is the emancipation of the land in 1848. By the "Urbarium" of Maria Theresa, which was a manorial survey, the position of the peasant or serf in regard to his land was defined and protected. The peasant was henceforward placed under the jurisdiction of the "Urbarial Court," who alone could remove him from his holding; and moreover, the size of the several holdings, or "sessions" as they were termed, was determined in each county so as to prevent encroachments on the part of the landlord. An excellent work which appeared in 1867 on the Hungarian Land System ("Die Ungarische Land Wirthschaft" by Dr. Ditz) indicates that the average size of the session was from 28 to 30 acres, of which a considerable portion was meadow and grazing land. A peasant was permitted to own more than one "session," but in the vast majority of cases a division rather than the agglomeration of "sessions" was the rule. According to some statistical data which I have seen for over 500,000 peasants, more than half of these owned only from a quarter to half a session. This in itself is a very fair amount of land, but the methods and conditions of agriculture must be taken into consideration. The services due to the landlord by the peasant continued in force after the "Urbarium." The peasant had to furnish "robot" or forced labour, besides dues in money and kind, as well as tithes to the clergy and taxes to the State. The nobles up to 1848 contributed no taxes. Alongside of the "Urbarialist" tenants another class grew up owing to the custom adopted by many landlords of disposing of a portion of their estates to tenants who were termed "Contractualists," or "Curialists," because they made a special contract with their lord as to the conditions on which they held their lands, which formed part of the Court of Curia of the landlord, The "Curialists" paid the capitation tax to the State, but not the land tax. The "Urbarialists" had to pay both.

In 1848 the forced labour, tithes, and dues to landlords were all abolished—the 'Urbarialist' became a free owner; the landlords bore their share of taxation, and received compensation in Government bonds for the rights which they had been compelled to surrender. Mr. Patterson, in his work on the Magyars, has thus described the event: "In 1848 the Liberals, considering that the peasant had acquired a claim on the State by having borne for so long a disproportionate share of the public burdens, determined to indemnify him by converting his copyhold farm into a freehold estate; at the same time compensating the landlord out of the

Public Treasury. During the many years of agitation which preceded 1848, many landlords enabled their subjects to buy their freedom at a moderate price. In so doing they were actuated by the purest philanthropy and patriotism. At the same time it cannot be disputed that the massacre of the Galician landlords in 1846 by their peasantry contributed its part towards impressing Hungarian landlords with a sense of the untenableness of their position. When the 'Urbarialists' were converted into freeholders, the 'Curialists' thought that they should also be allowed to keep their holdings without fulfilling the terms of their contracts. During the troubles of 1848 and 1849 many actually did so. Only after peace had been re-established could the landlords commence suits in the Civil Courts to enforce the payment of their dues by the 'Curialists,' which suits it took a long time to decide. Not only the tenants, but the landlords, from interested motives, confused the two classes of urbarial and curial holders. Although the Government paper given to the landlords in compensation for their land and rights was not exactly an equal compensation, they preferred taking it rather than run the risk of having recourse to law. As for the tenant, he made no objection to the substitution, so that nobody suffered unless it was the Government and the tax-paying public."

In the years immediately succeeding this great transformation no doubt serious difficulties were experienced by the landlords, whose seignorial rights, dues, and privileges suddenly ceased, and who found themselves deprived of everything which was necessary to the cultivation of their large estates. They no longer received the ninths and other dues in money and kind. The peasants who used to plough, sow, and harvest the landlords' fields held aloof. Even if the landlord had the necessary capital the evil was not greatly mitigated. Labour was no longer cheap, and the labourer who formerly accepted 3*d.* or 5*d.* a-day was with difficulty procured for five times that amount of wage. In urgent need many landlords were often compelled to discount the land redemption bonds at great losses, or to borrow at high rates of interest from money-lenders. Dr. Ditz, in the work above mentioned, says: "The Turkish wars were not encouraging to the accumulation of capital. It may be pardoned to the peasant that he had little disposition to economy, when the circumstances under which he lived are taken into account. Since the time of Maria Theresa the great nobles considered that their duty rather lay in expending their fortunes at Court than in making economies, and, as far as it was possible, they lived on the revenues of their estates, whose names and situation they barely knew. After 1848 the revenues of the nobles diminished, the indemnities were far less lucrative than the value of the old seignorial rights, and the expenses increased instead of diminishing. The taxes absorbed more and more, as outside complications arose, of the profits and income of the estates, and were novel and unforeseen burdens in a country where administration and justice had practically been free of cost"—and, it might be added, where the nobles were exempted

from all State contributions. As the demand for capital did arise little or none was obtainable; and there was considerable hesitation in advancing money to proprietors in a country so little known as Hungary was at that time. A few of the greater nobles were able to procure loans, but the lesser proprietors were not in this fortunate position.

Moreover, as communication with the outer world was developed, the old methods of cultivation were seen to be inadequate, and it was found necessary to abandon the ancient system and adopt the appliances of modern science and civilization. In short, cultivation, from being "extensive," had to become "intensive." The field was, therefore, a peculiarly favourable one for the establishment of such institutions as those with which this Report will shortly deal. The fertile soil was not exhausted. On the contrary, it still retained almost all its virgin vigour. The landed proprietors were patriotic and enterprising; the people were energetic and industrious. As peace settled over the land, as the political situation became assured, and the government of the country assumed an independent and national character, the virtues and energy of the Hungarians had opportunities for free action and development, and the surprising progress which has been made in the last twenty years, and which is continuing in an ever-increasing degree, is of good augury for the future. Should a picture be drawn of the country of the present day, with its great development in education, civil government, wealth, agriculture, industry, and general advancement, it would form a startling and striking contrast with the Hungary of the first half of this century.

It was not till 1857 that the National Bank of Austria took some steps towards assisting the difficulties of the landed proprietors; and the first efforts were not very promising. Land registers were at that time not accurately or generally kept, so that the applicant for a loan had in every case to satisfy the Bank as to his titles, and to prove that he had been for thirty-two years in undisturbed possession. He had also to show that no litigation was pending, either in regard to his title or or his occupancy; and he had also to produce a certified tabular statement of the charges which, during the past thirty-two years, had been borne on the lands which he desired to pledge as security for the loan. These conditions were difficult, and in many cases impossible, to fulfil; still, they were essential to the security of the Bank, and those who formerly could obtain no credit at all, or only at excessive terms, were willing to be put to considerable trouble in the hope of procuring some relief and assistance. In view of this state of affairs several of the leading landed proprietors combined together and inaugurated an institution which has opened a new era to Hungarian agriculture. It is with this institution—the "Boden-Credit Institut"—that I propose chiefly to deal. In some points it differs from the other Companies and Banks which occupy themselves with advancing money to landed proprietors; but in their methods and principles all the establishments follow generally the same lines. I trust, therefore, that after having given a description

of the organization and mode of operation of the "Boden Credit Institut," to be able to deal more concisely with other establishments. It would occupy too much space to enumerate all the many institutions which make advances on real property, as every savings bank in the country—and there are some hundreds—has a department for such loans on a smaller or larger scale. I trust, nevertheless, that the purposes for which the Report has been required will be sufficiently met if I select four or five of the principal establishments. I propose to give, besides the "Boden Credit Institut," a short account of the Austro-Hungarian Bank, the Commercial Bank, the "Erste Vaterlandische Spar Cassa," and the "Hypotheken Bank." The "Spar Cassen" or savings banks in the country do not issue bonds ("Pfandbriefe"), but simply lend money on security of mortgaged property.

The Hungarian "Boden Credit Institut" (Land Credit Institution) was established in the latter half of the year 1863. Two hundred and nine landed proprietors co-operated in founding the Institut with a nominal capital of 1,667,000 fl. (about 139,000*l.*), partly in cash and partly in bonds. The Institut is not a Joint Stock Company, but is a patriotic undertaking, whose object is to enable landed proprietors to obtain loans on safe and easy terms.

The lowest founder's subscription was 5,000 fl. (417*l.*), and 10 per cent. of each subscription was to be paid at once in cash, nine bonds, representing the remaining nine-tenths, being deposited at the Institut. Thus a founder who subscribed 5,000 fl. would pay at once 500 fl. (41*l.* 14*s.*) in cash, and give as security for the remainder nine bonds of 500 fl. each. It may be as well to state at this point that all these nine bonds have now been returned to their owners, the reserve fund of the Institut having increased to an amount which rendered their retention unnecessary. On that portion of the subscription, the 10 per cent., which was paid in cash, and which will always remain with the Institut, the founder receives 5 per cent. interest, and this is all the profit which he receives from the Institut, if profit it can be termed, as the ordinary rate of interest in Hungary was very considerably higher than 5 per cent. Neither the founders nor any of the members of the Institut have any claim to dividends, the officials do not receive a tantième of the profits, and the Board of Directors give their services free of remuneration. I should, in the first place, state that every land-owner who receives a loan through the Institut becomes thereby a member of the Association. I will now rapidly sketch the constitution and organization of the Institut.

The Institut is governed by a Directorate and a Committee of Control, who are responsible to and elected by the Founders' Assembly and the General Assembly. The Directorate is composed of a President elected by the General Assembly for three years out of three names submitted to it by the Founders' Assembly; and of at least three, and of at most five, other members chosen by the Committee of Control. Non-members of the Institut are eligible to seats on the Directorate. The Committee of Control consists of thirty-six members, eighteen of whom are

chosen by the Founders' Assembly and eighteen by the General Assembly. The Founders' Assembly is composed of the original founders or their successors. At this Assembly each founder has one vote, which he can exercise personally or by proxy; but no founder can dispose of more than ten votes either in his own name or in those of his mandatories. Twenty founders, representing at least thirty votes, form a quorum. The General Assembly ordinarily meets once a-year, and the following are entitled to vote at the meetings:—

1. Those who have received a loan through the Institut amounting to at least 50,000 fl. (about 4,200*l.*). These members each have one vote, which they may exercise personally or by proxy.

2. Those members who have received loans of less than 50,000 fl. in value select their delegates to the General Assembly, in each district one delegate being chosen to represent an aggregate value of loans of 400,000 fl. (about 34,000*l.*).

The duties and functions of these several bodies are the following:—

The Directorate has the general supervision over the affairs of the Institut, and is the executive body; but it works under the watchful eye of the Committee of Control.

This latter body is intrusted with the duty of securing the strict observance of the Statutes, and of preventing any act which might endanger the credit and financial stability of the Institut. At least three of its members must attend every meeting of the Directorate at which the grant of loans is under discussion; and no loan can be accorded unless a majority of the Delegates from the Committee of Control consent thereto.

The Committee of Control has further the right to inspect the books and accounts of the Institut; and it is bound to examine the "caisse" at least once a-quarter. It has also to make an annual Report to the General Assembly on the finances of the Institut, and must carefully watch over the proper proportion being preserved between the amount of bonds issued and the value of the mortgaged property held in security. It will be seen that the powers of the Control Committee are extensive, and as it elects the Board of Directors, it may practically be considered to be the ruling power in the Association. On the other hand, as its members are chosen from the founders and from the general body of members, it is responsible to its electors, and its action can be scrutinized and checked at the general meetings.

The Founders' Assembly, which is called together by the Directorate, is empowered to examine every proposal which would lead to a modification of the Statutes, and to decide whether such proposal should or should not be submitted to the General Assembly. The General Assembly receives and discusses the annual Reports of the Directorate and of the Committee of Control, and examines and approves the accounts which are submitted to it. To this body, as was stated above, are submitted all proposals for amending the Statutes; but no measure

in this direction is finally complete until it has received the sanction of the Hungarian Government.

Local Committees, composed of members of the Institut, are established in the provinces to watch over the interests of the Institut and to act on local agencies.

A Government Commissary is appointed to superintend the observance of the Statutes, though his participation in no wise relieves the authorities of the Institut from their legal responsibility. This functionary countersigns the Report on the annual accounts, and he has the right to inspect the books and accounts whenever he desires, and to make any inquiries or investigations which he may think fit. He would naturally report to Government any breach of the Statutes, and action could be taken on his report. The Institut is, with the exception of the Austro-Hungarian Bank and the Institut which lends money to the smaller land-owners, alone among Mortgage Loan Associations in being under such direct Governmental control; but, on the other hand, as will be shown hereafter, it is in enjoyment of special and exceptional privileges from the Government.

The penalties which are attached to any violation of the Regulations laid down by law in regard to the issue of mortgage loans are the following:—

The Directorate of an Association are liable to three months' arrest as a maximum punishment if they issue more bonds than are covered by the loans, or if they neglect to withdraw from circulation the proportionate number of bonds as the loans are paid off, or if they publish false data in their Reports, or if they neglect to observe the Regulations regarding the amount of the reserve fund, and the proportion this fund is to bear to the value of the bonds in circulation. The meaning of these several provisions, of which the principal only have been given, will be seen more clearly when the details of the operations of the Institut are being examined.

A point which should, I think, be noted is that all the borrowers have, either directly by their own votes, or indirectly through their delegates, a voice in the management and control of the affairs of the Institut, and are conjointly responsible for its undertakings. The unity of interest thus created is considered to be a good guarantee for the stability of the Association.

The above is, in outline, the mode in which the Institut is constituted and organized: and I would now proceed to an examination of its manner of operation.

Since its establishment in 1863 the operations of the Institut in regard to the advance of loans have been largely extended, and the basis on which its earlier action was founded has been widened and consolidated. It should be borne in mind that the "Boden Credit Institut" was established with the sole desire of pecuniarily assisting either those land-owners who were in embarrassed circumstances, or those who were in search of capital wherewith to improve their estates. There was no intention of making it in any way a paying concern to those who had founded it. As has

been explained to me, the leading idea was to make the Institut an intermediary between the borrower and the lender, and to procure for the applicant for a loan the easiest terms which were possible. The Institut, therefore, can scarcely be regarded as an Association which actually lends the money, but, as will be hereafter seen, it procures the loans which are sought at far cheaper rates than the individual would have been able to obtain for himself; and, at the same time, by the precautions which are taken, it satisfactorily supplies the lender with the necessary guarantees and security.

I will take the case of an applicant for a loan, and follow through the several stages the method of procedure. The first step taken on receipt of an application for a loan is to procure from the intending borrower (1) full particulars as to his position and residence; (2) the amount of the loan required; (3) a description of the property which is to be mortgaged, and the title thereto; (4) the value of the property to be mortgaged; (5) the amount of direct land tax which is paid; (6) a statement of the debts already charged upon the estate. In order to supply information in regard to points (3), (4), (5), and (6), the borrower must present certified extracts from the "Grundbuch" (Land Register), the "Cadastre Book," and from the Land Tax Office records.

The "Grundbuch" or Land Register keeps its records in three sheets ("Blätter") or Schedules. Schedule (A), or what is termed the "Besitz Blatt," is a statement of the amount of property held by the individual, and a description of it. Schedule (B), or what is termed the "Eigenthums Blatt," gives a short summary of the mode in which the proprietary rights were acquired, and a list of the hands through which the property has passed. Schedule (C), or what is termed the "Lasten Blatt," gives a list of the charges, debts, &c., on the property. From an examination of these documents the Institut is able without difficulty to satisfy itself as to the title to the property, and as to the amount of charges which are already on it.

Next as to the valuation of property. The "Cadastre" and Land Tax Office will afford information on this point. From the "Cadastre" information will be obtained as to the net revenue obtained from the property, and the Tax Office records will show what amount of land tax is paid. Now, the property to be mortgaged, or offered in pledge for a loan, may be valued either by taking sixteen times the net revenue as shown from the "Cadastre," or by taking one hundred times the amount of direct land tax paid, or by making a special valuation of the property by experts. Let it be assumed that, according to the calculation made from the "Cadastre" Returns, the capital value of a property would be shown to be 200,000 fl., and that the borrower objected that the "Cadastre," as is not unfrequently the caae, had undervalued the the property; and that consequently he requested a special valuation. Supposing that the special valuation estimated the capital value of the property at 300,000 fl., the Institut would then proceed in the following manner. They would add the two valuations

together and halve the sum total; thus, 200,000 + 300,000 = 500,000, half of which would be 250,000 fl., which would be accepted by the Institut as the capital value of the property to be mortgaged. But—and this is a very essential point—no loan is granted for more than 50 per cent. of the value of the property; so that in the case which has been assumed above, the Institut would be prepared to negotiate a loan for 125,000 fl.

If a property be inscribed on the Land Register as the common property of several owners, the consent of all the co-proprietors must be obtained before the loan is granted. The Institut as an almost universal rule only grants loans on properties perfectly free from other debts, or where the older creditors have conceded priority to the Institut. The Directors can, if they think fit, make exception to this general rule; but in any event the old debts and the new loan together must not exceed 50 per cent. of the capital value of the mortgaged property; and the borrower must prove by authentic receipts that he is regularly and punctually paying the instalments of his other debts.

When the borrower has satisfied the Institut as to his title and solvency, and as to the value of the property he offers in pledge, he then deposits a document ("Schuldschein") with the Institut. This document acknowledges the Institut as his creditor for the amount specified in the document; recapitulates the rates of interest and of amortization, and the other charges which he may have to pay; and it also contains an accurate description from the Land Register of the property to be mortgaged. There is further recorded on this document an acknowledgment on the part of the borrower that capital, interest, and other charges are to be inscribed as a mortgage on the property; and the borrower also acknowledges that he becomes a member of the Institut, and binds himself to accept and observe all the obligations and duties incumbent on him in that capacity. The "Schuldschein" is then registered; the signatures are legalized, and it is deposited in the Institut until the loan is paid off.

The next and final step is then taken; and the Institut issues bonds ("Pfandbriefe") for the amount of the loan which has been granted. It should be mentioned that no loan is granted for a less sum than 1,000 fl. (83*l.* 6*s.* 8*d.*). I will, hereafter, relate the conditions attaching to these bonds; but it may be more convenient first to terminate the relations between the borrower and the Institut.

The rate of interest which the borrower pays for the loan has been considerably reduced since the establishment of the Institut. The following Table will, perhaps, best show the alterations which have occurred:—

Year.	Interest on Capital.	Rate for Sinking Fund.	For Reserve Fund.	For Administrative Expenses.	Total.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
1863 (A)	5½	0·94	0·06	0·25	6¾
1877 (B)	5	0·815	0·06	0·125	6
1880 (C)	4½	0·94	0·06	..	5½
1886 (D)	4	0·94	0·06	..	5

In the case of (A) the loans were repaid in thirty-four and a-half years; in (B) in thirty-nine years; in (C) in thirty-nine years; and in (D) in forty-one years. It will be observed that since 1880 no charge has been made for administrative expenses. The interest is paid by the borrower six months in advance; and I may here remark that the interest paid on the coupons of the bonds issued to the public falls due at the end of each six months. It should also be mentioned that the borrower may request the Institut to pay off all the old debts charged upon the mortgaged property out of the money which is received from the sale of the bonds.

The powers which are granted to the Institut in regard to execution and foreclosing in cases of default are exceptional to it and to the Austro-Hungarian Bank, and are very summary and effective. The Institut can, through the Commercial Court at Buda-Pesth, obtain immediate execution without, as in the case of the other establishments, going through the ordinary and somewhat lengthy forms of the usual legal processes. Moreover, the execution can be effected not only on the mortgaged property, but on any of the movables or immovables of the debtor. The details as to the mode of execution are rather complicated, and it would be difficult to summarize them shortly. They are to be found in a Law of 1878 ("Gesetz Artikel XXV, 1878, II Portion").

The number of instances, however, in which default has occurred is insignificant, as by the end of 1889, out of a sum of nearly 8,000,000*l.* lent out on mortgage, the arrears did not amount to more than 25,000*l.*

The Directorate of the Institut is also empowered to denounce a loan if the borrower manages his estate so carelessly as to cause doubts as to whether he will be in a position to continue the regular payment of his instalments; or if a private individual has obtained a legal execution against the borrower; or, again, if the property passes into new hands, and in the event of the new proprietor neglecting to observe the conditions attached to the loan. In the above cases execution can be carried out through the legal channels, or may take place if the amount of the loan to be denounced, together with the arrears of interest and other charges, is published in three successive numbers of the "Official Journal." Six months from the date of such publication the whole capital of the debt, together with interest and charges, must be repaid. If the borrower wishes to object against the denunciation of the loan,

he must lodge his protest before the Commercial Tribunal at Buda-Pesth.

The borrower has the right, whenever he may so wish, to pay off his debt either in part or in entirety. Such repayments may be made either in bonds of the same category as those which were issued on the granting of his loan, or in cash. If he repays the loan in part, the rate he paid for amortization remains unaltered, though the half-yearly instalments for interest or capital would be proportionately reduced, the loan running for the same period as heretofore. Or, again, if the borrower desires it, the part payment may be so utilized as to more rapidly amortize the loan in reducing the number of years which it has to run. To take an instance: Suppose a borrower was at his tenth half-yearly instalment, his loan would then have still seventy-two half-years to run. Let it be assumed that he is paying 50 fl. in half-yearly instalments. If he handed in 500 fl., this would be reckoned as clearing off ten half-yearly instalments; interest would be paid him for this prepayment, and his loan, instead of seventy-two, would only have sixty-two half-years to run. A part payment may be made by the borrower, whenever he may so desire, without any previous notice being given to the Institut. This facility is peculiar to the "Boden Credit Institut," as in most, if not all, of the other establishments six months' notice is required, and a small fee is, moreover, charged to the borrower.

The relations of the borrower to the Institut have now, I trust, been sketched sufficiently to give some idea of the facilities which he obtains; and some remarks may now be made as to the position of the lender, and as to the issue of the bonds ("Pfandbriefe") through which the money is obtained for the loan. A specimen bond is annexed to this Report, and the extracts from the Statutes and Regulations inscribed thereon are so clear that it may be as well to summarize them in this place. The bonds of the "Boden Credit Institut" are issued on the basis of a mortgage loan, and are under the joint guarantee of all the members of the Association. The number of bonds in circulation are not to exceed the value of the property held in mortgage. This is considered to be one of the most important provisions in the Statutes. The Directorate, as has been mentioned, are held responsible for the observance of this proviso, and are liable to prosecution and imprisonment should they neglect it. The law on this point is very explicit, and the Committee of Control and the Government Commissary are bound to see that it is observed.

The bonds of the category of which a specimen is annexed bear 4 per cent. interest, and are issued in bonds of 100 fl. (8*l.* 6*s.* 8*d.*), 1,000 fl. (83*l.* 6*s.* 8*d.*), and 10,000 fl. (833*l.* 6*s.* 8*d.*) payable to bearer. They are repayable at par, by drawings by lot, and must be withdrawn within a period of forty years six months from the date of their issue. The bonds can be used as investments for communes, corporations, foundations, &c. Holders of bonds, in the event of the Institut not fulfilling its engagements, can prosecute the Association before the Commercial Tribunal at Buda-Pesth.

The securities for the bonds are, besides the mortgaged property and the joint guarantee of all the members of the Institut, the reserve fund, the sinking fund, and the mutual guarantee fund. The reserve fund consists of (*a*) the original 10 per cent. of the founders' subscriptions, which remains as a permanent deposit; (*b*) a sum of 500,000 fl. (41,666*l.* 13*s.* 4*d.*) contributed by Government; (*c*) the net profits of the Institut; (*d*) the mutual guarantee fund. The Government contribution is special and exceptional to the Institut. As the Institut pays no dividends, the net profits accumulate more rapidly that in a Joint Stock Company. The mutual guarantee fund is formed by the retention of 1 per cent. on each loan granted. This 1 per cent. is retained in the reserve fund as a deposit, and on the loan being paid off it is handed back to the borrower with interest. It will also have been observed in the Table giving the rates of interest that the borrower pays a small charge annually to the reserve fund. The reserve fund must always be at least 5 per cent. of the amount of bonds in circulation; and this sum must be kept untouched as a special reserve fund. In no case must any reserve fund be less than 200,000 fl. (16,666*l.* 13*s.* 4*d.*).

The following Table, taken from the last Annual Report of the Institut, may, perhaps, show the nature of the reserve fund better than any explanations. The Institut is permitted by their Statutes to purchase and discount certain securities, and also to effect certain small and safe banking operations, as it would obviously be unnecessary to allow the whole of the reserve fund to lie idle and unremunerative in the coffers of the Institut:—

	Fl.	kr.
Mutual guarantee fund—		
Capital and interest	1,495,492	50
Founders' subscriptions	167,700	00
Government contribution..	500,000	00
Special guarantee fund—		
5 per cent. of bonds in circulation	4,437,440	00
Profit and loss account	3,210,615	39
	9,811,247	89

At present rate of exchange, about 880,000*l.*

The first bonds which were issued by the Institut in 1863 bore 5½ per cent. interest, and were issued at 89. In 1877 bonds were issued bearing interest of 5 per cent. at 85. In 1885 these bonds were at 101·87, and are now at 101. In 1880 another category of bonds was issued, bearing 4½ per cent. interest, at 92·95. In 1885 these were at 95·72, and are now at 100. In 1886 a fresh category of bonds was issued, bearing 4 per cent. interest, at 94·07. In 1888 these were at 95·99, and are now at 96·25. The State loan for land redemption, with 4 per cent. interest, is at present at 88·90. The Institut enjoys a special privilege in so far that their coupons are not taxed.

Tabular statistics are annexed giving the data as to the amount of loans granted, bonds in circulation, &c., for certain specified periods. Before proceeding to examine the operation of other

establishments, it may be well if a summary of what has been related above is given in answer to the queries inclosed in the Circular instructions.

2. The "Boden Credit Institut" may be said to be an Association worked entirely in the interest of the borrower.

3. The Institut has received a contribution of 500,000 fl. from Government to its reserve fund. The Institut further is accorded certain special privileges from the State in the way of freedom from taxes on earnings and from stamp fees, and in the more rapid and summary mode in which it is permitted to carry into effect executions and foreclosure. The exemption from the tax on earnings is a great alleviation. The Director of one of the establishments, which does not enjoy this favour, told me that he paid about 17,000*l.* yearly under this head to the State. A Government Commissary has the right of inspection and control, and no alteration can be made in the Statutes without the sanction of the Government.

4. Statistics are annexed.

5. Any land-owner who receives a loan to the minimum amount of 1,000 fl. (about 84*l.*) becomes a member of the Association. This membership is compulsory, as the principle of the Association is that all the members should be joint guarantors of the engagements of the Institut. The members have a direct, or, through their delegates, an indirect voice in the affairs of the Association at the general meetings; and also they elect from their body half of the Committee of Control.

7.—(*a.*) The value of the property is taken either as sixteen times the amount of net revenue, taxes and all charges being deducted, as shown by the "Cadastre," or at a hundred times the amount of direct land tax which is paid, or by a special valuation. The certified extracts from the "Cadastre" and the land tax records have a stamp of 1 fl. on each sheet. The special valuation by the Institut costs but very little, merely the travelling expenses and a small daily maintenance fee to the valuer.

(*b.*) The proof of title is taken from the "Grundbuch," or Land Register. Each extract of one sheet bears 1 fl. stamp.

(*c.*) The loan can be granted up to 50 per cent. of the capital value of the mortgaged property, including any old debts which may be charged on it.

(*d.*) It is difficult, I am informed, to give an estimated average of all costs attending a loan, as they vary in the different Loan Associations. In the Institut, I am told that the costs for obtaining a small loan would be in stamps, fees, &c., 10 fl., or about 18*s.* Then there is a stamp duty for registration of $\frac{7}{10}$ per cent. on the amount of the loan, which in case of a loan for 1,000 fl. would amount to 7 fl.; and also a further stamp duty of $1\frac{1}{4}$ fl. for every 400 fl. inscribed on the "Schuldschein," *i.e.*, the document deposited by the borrower at the Institut: so that the total expenditure in fees, stamps, &c., all of which goes to the State, would be about 20 fl., or about 1*l.* 18*s.*, for a loan of 1,000 fl. The fees for the registration and for the inscription of the loan

on the "Schuldschein" would vary, of course, with the amount borrowed, but in any case the charges are not excessive.

8.—(*a.*) Amortization is obligatory in all cases.

(*b*). In the Institut instalments run for forty-one years at present. There is the same rate of annuity for all, viz.,4 per cent.; and the same sinking fund rate, viz., 0·94 per cent.

(*c.*) No provisions are made, in the case of part payment, or recapitalizing the outstanding portion of the loan. The borrower in making part payments may more rapidly extinguish the loan.

9, 10. Practically no difficulties have occured in collection; and consequently the contingency mentioned in query 10 has not arisen.

11. The effect of the Loan Association on the alleviation of the indebtedness of property is a question on which I have heard some diversity of opinion, and in regard to which no data of a general value can be obtained. It is beyond doubt that land-owners have now far greater facilities than formerly for obtaining credit, and on far fairer and more equitable terms. And it should be borne in mind that the main object of the Institut and of other establishments is to put the much-needed capital into the land. Most of my informants consider that the indebtedness of property has been very materially alleviated. On the other hand, one who is an authority writes to me: "I cannot agree that the land is not more indebted than formerly. On the contrary, two-thirds of the property is encumbered with debts;" and from one or two other quarters I have heard similar statements. With the facilities now offered by the Loan Associations more capital has been invested in the land for its improvement and development, while the old usurious system, with its more limited field, has practically disappeared. An owner of an average estate would, I imagine, possibly have more actual debt on his property than formerly, but the debt would in many instances be capital invested in improvements, and could scarcely be considered as an unproductive charge on the property. I am endeavouring to obtain some further information on this point, which is an important one, but which would require an exhaustive inquiry to answer satisfactorily.

12. As far as I can learn the Directorate is not at present demanding or desiring any reforms or fresh legislation.

The following data have been supplied to me by the Government Statistical Department as to the classes of landed proprietors among whom the land of the country is distributed:—

	Per cent.
Owners of estates under 44 acres	33·21
,, ,, of 44 to 375 acres..	15·11
,, ,, of 375 to 1,250 acres	12·51
,, ,, of 1,250 to 12,500 acres	30·17
,, ,, of over 12,500 acres	9·00
	100·00

In their Annual Report for the year 1889 the Directorate of the Institut state that during that year they received 675 applica-

tions for loans, to the amount of 24,647,000 fl. (about 2,050,000*l.*), and that 412 loans, amounting to 8,644,900 fl. (about 720,000*l.*), were actually paid over. A very large loan of 14,000,000 fl. (about 1,170,000*l.*), on a "Fidei-commissa" had been granted, but the payment is awaiting the fulfilment of certain formalities.

From the tabular statistics it will be seen that up to the end of 1889 loans to the amount of 167,447,700 fl. (about 14,000,000*l.*) had been granted among over 11,000 borrowers; and it is noted that the number of loans for sums less than 3,000 fl. (about 260*l.*) amounted to 5,511, or about half of the total number. I may add that it is mentioned in the Report that up to the end of 1889 the number of persons who had partially or entirely paid off their loans before these loans had normally expired was 387, with a total value of loans of 5,718,056 fl. (about 480,000*l.*).

The value of paper bonds which had been called in up to 1889 was 57,914,300 fl. (about 4,825,000*l.*), and of called-in gold bonds 9,420,120 fl. (about 790,000*l.*). There are always a certain number of called-in bonds in circulation which have not been presented for payment.

Years.	Loans granted up to date of years mentioned.				Mortgage Loans actually existing in years mentioned.				Circulation of Bonds in years mentioned.		Amount of Jochs* mortgaged.	Value of Property (including Houses) mortgaged.	Value of a Joch (not including Buildings on it).	Amount of Loan per Joch.	Net Profits carried to Reserve Fund up to date of years mentioned.
	In Paper Bonds.		In Gold Bonds.		In Paper Bonds.		In Gold Bonds.								
	Number of Debtors.	Amount.	Number of Debtors.	Amount.	Number of Debtors.	Amount.	Number of Debtors.	Amount.	In Paper Bonds.	In Gold Bonds.					
		£		£		£		£	£	£	£	£	£ s. d.	£ s. d.	£
1863	465	256,708	...	...	464	258,511	...	...	255,083	...	203,017	878,496	3 18 3	1 8 2	...
1873	4,101	3,435,858	16	185,390	3,357	2,807,470	16	174,200	2,830,808	174,970	1,836,359	9,146,478	4 3 10	1 12 3	136,356
1883	8,874	9,246,425	87	1,002,823	6,236	6,015,578	63	601,965	6,120,942	624,180	3,333,501	18,527,004	4 14 9	1 19 8	482,259
1889	11,242	12,951,158	87	1,002,823	7,229	7,396,401	25	167,152	7,605,034	200,300	3,875,773	21,133,233	4 14 8	1 19 0	637,338

* A "Joch" = 1½ acre.

The £ has been taken at 12 fl., though the present rate of exchange is 11 fl. 55 kr. to the £.

Pester Ungarische Commercial Bank.

The Commercial Bank of Buda-Pesth has also a special department for mortgage loan operations, which has extended its activity very considerably. The Bank lends money on real property by means of bonds which, according to the arrangements made with borrowers, bear 4½ or 5 per cent. interest. Smaller loans than 1,000 fl. are not granted. The loans which are negotiated by means of the 4½ per cent. bonds are extinguishable in forty and a-half years, and the borrower has to pay an annual rate of interest of 5¾ per cent. Those loans negotiated by means of 5 per cent. bonds are extinguishable in thirty-nine years, and the borrower has to pay an annual rate of interest of 6¼ per cent. In exceptional cases loans are granted for a shorter period, but with an increased rate of interest. Loans are, as a rule, granted up to a third of the value of the property to be mortgaged, and can never be accorded for more than 50 per cent. of the estimated value. The value of the property is estimated (1) 80 to 100 times the amount of direct land tax; (2) 20 to 25 times the net revenue shown by the "Cadastre;" or (3) by valuation undertaken by the Bank. In valuing a property certain circumstances are also taken into consideration, such as the situation of the property, its capabilities and nature, the average yield during the last five years, and the amount of the costs of administration, the sales which have recently taken place in the neighbourhood, the taxes, the contributions to irrigation and embankments, and the rents. The borrower must pay in advance the costs of a valuation by the Bank. The borrower may make part payments in advance, on giving due notice in writing of his intention, and would thereby diminish in proportion the number of instalments he would have to pay. At the same time he has to pay to the Bank a certain compensation, which is 3 per cent. for the first half of the period of amortization, 2½ per cent. for the next quarter, and 2 per cent. subsequently.

In order to prove his title and the value of his property, the borrower must furnish, as in the case of the "Boden Credit Institut," extracts from the Land Register, the "Cadastre," and the Tax Office records. When the Directorate of the Bank have examined the documents presented to them, their decision is communicated in writing to the applicant for a loan, and the latter must, within thirty days, announce his intention to accept the loan with its conditions. Should the applicant send an affirmative reply, a notarial act is then drawn up, recording the mortgage and other details, corresponding to the "Schuldschein" mentioned in the portion of this Report dealing with the "Boden Credit Institut." If the borrower desires that, by means of the loan which he has obtained from the Bank, his other debts should be liquidated, he must make a written application on the subject, and give details as to the payments and dates of his former instalments.

The Bank may proceed legally against the borrower (1) if he is fifteen days in arrear in regard to his instalments; (2) if the value of the mortgaged property, for whatever cause, is diminishing, so

as to deprive the Bank of the necessary security; (3) if a change of ownership is not notified to the Bank; (4) if the borrower, generally speaking, does not fulfil any of the obligations to which he has subscribed.

The Bank has, in regard to the issue of its bonds, to conform to the provisions of the Law regulating such issue, and also has to maintain the guarantee fund at its proper proportion. The regulations in regard to these matters were alluded to in examining the "Boden Credit Institut." Apart from being bound by the general Laws on this subject, the Bank is independent of State control, and receives no guarantee or assistance from the State, being a Joint Stock Company.

The shares of the Company, of 500 fl. nominal, are reported to me to be very high at present, and the 4½ per cent. bonds stand at par.

In regard to costs and fees, I have received the following information from the Bank:—

"The average cost of valuing a property is 100 fl. (about 8*l.* 10*s.*). It is difficult to estimate the average per cent. of all costs attendant upon obtaining a loan. Besides the costs of a special valuation, as given above, there are stamp fees on the 'Schuldschein,' to the amount of 1¼ fl. for every 400 fl. borrowed; notarial fees vary from 10 to 50 fl.; costs of 'entabulation,' 10 to 50 fl.; $\frac{1}{10}$ per cent. of the amount of the loan for registration. Costs of extracts from Land Register, &c., 2 to 4 fl."

Amortization is obligatory in all cases. I am informed that default of collection has not occurred, and that difficulty of collection from obstinate debtors is rare; and that no recourse has been had to the collateral security of other estates. To an inquiry I made of the Bank as to whether the burden of indebtedness of property had been materially lightened, I received an emphatic reply in the affirmative.

Some reforms are, I am told, desired, such as a modification of the stamp fees, and the liberation of the coupons of the bonds from the receipt stamp dues; a more rapid judicial procedure in the way of execution and foreclosures; a diminution of the amount of the land tax, and its more equal and juster imposition; and some improvements in the system of land registry, to which, it is said, attention is now being paid.

A few statistics for the past two years, and also for 1885 and 1886, are appended, which will give a fair idea of the operations of the Bank in respect to mortgage loans. I should mention that in the mortgage loans are included those advanced on house property.

Year.	Amount of Mortgage Loans.		Bonds in Circulation.	
	Florins.	£	Florins.	£
1885	12,155,725	1,012,977	12,579,000	1,048,250
1886	15,289,337	1,274,111	14,098,400	1,174,866
1888	20,694,319	1,724,327	20,801,400	1,733,450
1889	23,852,586	1,987,715	23,901,800	1,991,816

In 1889 the outstanding arrears were only 46,178 fl. (3,848*l.*).

Pester Erste Vaterlandische Spar Cassa (*Pesth First National Savings Bank*).

This institution was founded in 1840, and celebrated its fiftieth anniversary this year. Loans on the security of mortgaged property do not form the principal object of this establishment; although considerable operations appear to be effected in loans on houses. As the Savings Bank is a Joint Stock Company ("Actie Gesellschaft"), and the borrowers, unless they are shareholders, have no participation in the administration of the affairs of the establishment, it may not be considered necessary to go into minute details as to its organization.

There is a Directorate of nine members, a Board of Supervision of six members, and a Committee of fifteen members. All these bodies are chosen for three years by the general meeting from among the shareholders. The Directorate receives 6 per cent. of the net profits, which they may divide among themselves as they think fit. The Director-General receives, in addition to this "tantième," a salary of 1,000*l.* The Board of Supervison receive 1½ per cent. of the net profits, the distribution of which is left to them, though no individual is to receive more annually than 3,500 fl. (about 200*l.*).

In the general review, which was published this year, of the operations of the "Spar Casse" since its establishment in 1840, a few pages are devoted to sketching the history of the dealings of the Bank in mortgage loans. It is stated that the Savings Bank in 1844-45 determined to advance money on landed properties, for short terms, and for sums not less than 2,000 fl. These sums were advanced on a fourth, or sometimes a third, of the estimated value of the property; and were lent out for very short periods, such as three months or a year. In 1848 the Bank decided to issue no more loans, and to call in those which were then outstanding. It was not till 1857 that the Bank resumed operations in mortgage loans, but still for short terms, and in 1865 the Bank opened what was called "open credit," that is credit for sums from 500 to 5,000 fl., guaranteed on mortgage, and repayable generally in five years, though open to prolongation if necessary. In 1870 the amount of loans granted on landed properties had increased to 6,276,523 fl. (a little over 500,000*l.*). "The conviction

had, however, then gained ground that loans granted on landed property did not meet the interests of the interested parties unless credit was given for a long period. In 1872, therefore, it was decided that the Bank should make advances of that nature by means of the issue of bonds ('Pfandbriefe')." It was not till 1882 that practical effect was given to this decision, and a guarantee fund of 500,000 fl. (41,666*l.* 13*s.* 4*d.*) was established for the purpose. In the first year the Bank issued bonds to the value of 423,500 fl. (35,291*l.* 13*s.* 4*d.*), with interest at 4½ per cent., repayable in forty-three years.

The interest paid by borrowers, including charge for administrative expenses, amounted to 5½ to 5¾ per cent. However, the Directorate found that, in view of the competition of other establishments who occupied themselves exclusively with mortgage loans, they could not make the business profitable to the "Spar Casse." In 1884 they, therefore, suspended the issue of bonds, called in all those which were in circulation, and paid over the special guarantee into the general reserve fund. The advances in money on real property were henceforward effected without any restriction. At present the rates of interest, with sinking fund, are as follows:—

8·02	per cent.,	with amortization in	20 years.
6·03	,,	,,	34 ,,
6	,,	,,	40½ ,,
5·07	,,	,,	50 ,,

Loans for a sum over 5,000 fl. (416*l.* 13*s.* 4*d.*) are charged ¼ per cent. in addition.

In the Statutes of the Bank it is stated that loans are advanced only up to 50 per cent. of the estimated value of the property. Forests and vineyards are not taken as securities, nor are rivers and quarries. The borrower must prove his title and the value of his property by certified extracts from the Land Register, the "Cadastre," and the Land Tax Office, or a special valuation may be made. Notice of six months is required of part payments or of total repayment before the specified term. And the consent of the Directorate must be obtained to such repayments. As far as can be gathered from the statistics in 1889, 1,327,450 fl. were advanced in loans on landed properties for short terms, and 8,667,055 fl. for long periods. This would make 9,994,505 fl. in all (orabout 900,000*l.*).

Austro-Hungarian Bank.

This establishment, which in its banking business stands in special relation to both the Austrian and Hungarian Governments, has also a special department for mortgage loans.

The general Regulations in regard to the granting of loans, issue of bonds, &c., are so similar in their main points to those which have already been mentioned in dealing with the other establishments that it is unnecessary to repeat them; and I will only draw attention to those particulars which are special to the

Austro-Hungarian Bank. The mortgage loan department is kept quite distinct from the other business of the Bank, and is managed by a Committee, under the Chairmanship of the Governor and Vice-Governor, of three members selected from the General Council of the Bank. To this Committee two experts are added who advise the other members; and there is also a Government Commissary, who can attend the sittings of the Committee. The Commissary may cause the suspension of any decision taken by the Committee should he consider it contrary to the Statutes. The Bank enjoys with the "Boden Credit Institut" special privileges and facilities for a more rapid execution and foreclosure in event of defaults.

The Bank gives mortgage loans—

1. In 4 per cent. bonds, redeemable in forty and a-half years.
2. In 4 per cent. bonds, redeemable in fifty years.

For the loans of the former category the borrower pays $5\frac{1}{2}$ per cent., *i.e.*, $4\frac{3}{4}$ per cent. interest and $\frac{3}{4}$ per cent. sinking fund, with the loan to be extinguished in forty and a-half years; and for loans of the second category the borrower pays $4\frac{3}{4}$ per cent. interest and $\frac{1}{2}$ per cent. sinking fund, with the loan to be extinguished in fifty years. In the case of the former loans the interests are paid six months in advance; and in the latter category at the end of each six months. The Bank pays the value of the bonds to the borrower, but at 50 kreutzers less than their market value at time of issue. Thus, if they are quoted at 96·50, the borrower only receives 96 fl. In loans of a greater amount than 400,000 fl., the Bank reserves to itself the right to make a greater reduction. Part payments are allowed on the same conditions as have been mentioned in other cases, six months' notice being required, but, apparently, no fee being charged, as was the case in the Commerziell Bank. The "Boden Credit Institut" seems to be the easiest in regard to part payments, as in their case no previous notice is required, and no fee is charged. On the contrary, interest is allowed on anticipatory payments of instalments.

A few statistics are given below for the years 1887, 1888, and 1889. In some items it has been impossible to separate the data for Hungary alone, as the operations of the Bank extend throughout the Austro-Hungarian Monarchy, and the head office is in Vienna. Hungary, with Croatia, however, takes the great majority of loans.

NUMBER and Value of Mortgage Loans granted.

Year.	Number.	Value.	
		Florins.	£
1887	281	9,070,500	755,875
1888	343	18,323,900	1,526,991
1889	325	11,609,300	967,442

Number and Value of Mortgage Loans repaid.

Year.	Number.	Value.	
		Florins.	£
1887	157	6,258,820	521,568
1888	172	8,471,286	705,941
1889	184	4,906,471	408,873

Return of Mortgage Loans outstanding on December 31, 1887.

	Number.	Value.	
		Florins.	£
On houses	286	9,629,193	802,433
On estates	1,184	58,130,632	4,844,219
On small properties ..	725	5,126,538	427,212

Amount and Value of Mortgage Loans outstanding on December 31, 1887, for the whole Empire.

	Number.	Value.	
		Florins.	£
Under 5,000 fl.	315	894,953	74,579
5,000 to 10,000 fl. ..	1,124	6,765,043	563,754
10,000 to 20,000 fl. ..	748	9,879,514	823,293
20,000 to 50,000 fl. ..	656	19,305,873	1,608,823
50,000 to 100,000 fl. ..	236	15,743,855	1,312,404
100,000 to 500,000 fl. ..	157	28,601,534	2,383,461
Over 500,000 fl... ..	18	15,507,124	1,292,260
Total	3,254	96,702,896	8,058,574

Return of Mortgage Loans outstanding on December 31, 1889.

	Number.	Value.	
		Florins.	£
Houses..	380	13,208,653	1,100,721
Estates..	1,212	65,877,858	5,489,821
Small properties.. ..	829	5,625,893	468,824

AMOUNT and Value of Mortgage Loans outstanding on December 31, 1889, for the whole Empire.

	Number.	Value.	
		Florins.	£
Under 5,000 fl.	396	1,100,922	91,743
5,000 to 10,000 fl. ..	1,117	6,790,480	565,874
10,000 to 20,000 fl. ..	776	10,540,408	878,367
20,000 to 50,000 fl. ..	724	21,615,440	1,801,286
50,000 to 100,000 fl. ..	282	19,220,769	1,601,731
100,000 to 500,000 fl. ..	182	34,219,966	2,851,665
Over 500,000 fl... ..	20	17,875,397	1,489,616
Total	3,493	111,363,382	9,280,282

The 4 per cent. bonds, for loans repayable in forty and a-half and in fifty years, both stand at par.

In 1864 the number of loans effected in Hungary was 730, to an amount of 31,700,000 fl. (2,641,666*l.*).

The "Hypotheken Bank," or "Crédit Foncier," of Hungary, was founded in 1869; but it was not till 1881 that it undertook on a large scale to make advances on real property. In 1881 it came under a new management, and being thoroughly reorganized, it is now one of the most prosperous establishments in Hungary. Besides advancing loans on real property, including houses, it also lends money to Municipalities, Communes, &c.; it further assists industrial undertakings, irrigation and canal works; and is, moreover, empowered to do business in other banking affairs. The operations of the Bank are, therefore, rather extensive; but its procedure in the matter of mortgage loans is very similar, if not identical, with that followed by the other establishments which have been considered. The capital of the Bank is fixed at 20,000,000 fl. (about 1,600,000*l.*), in 800,000 shares at 200 fl. each. The paid-up capital amounts to 10,300,000 fl. (858,333*l.*); and 2,000,000 fl. (166,666*l.*) of this is placed aside as a guarantee fund for the security of bonds issued on mortgaged property.

The Constitution of the Bank is formed of a Directorate, a Council of Control, and a General Assembly of Shareholders. In the latter, the possessor of ten fully paid-up or of twenty half paid-up shares has the right to a vote. The General Assembly has the right of electing, suspending, and dismissing the members of the Directorate and of the Council of Control; and, moreover, examines and passes the yearly accounts which are submitted to it; besides deciding on any proposal of the Directorate affecting the Statutes and general organization of the Bank. The Directorate is composed of eight to sixteen members, elected by the General Assembly for five years. The members, if the profits allow of it, receive a "tantième" of 10 per cent. on the net gains; but, in any case, they are guaranteed a salary of about 180*l.* each. At least half of the Directors must be Hungarian subjects, and

resident in Buda-Pesth. Each Director deposits ten fully paid-up or twenty half paid-up shares on being nominated. Five Directors at the meetings of the Directorate form a quorum. The Council of Control consists of three to six members. The Control Committee is bound to examine the books of the Company at least once every three months, paying particular attention to the mode in which the mortgage loans have been advanced, the number of bonds in circulation, &c. The Council of Supervision is independent of the Directorate, and is directly responsible for any negligence in the exercise of a strict supervision. Each member of the Council receives an annual honorarium of about 80*l.*

The net profits of the Company are disposed of in the following manner and order:—

1. A dividend of 5 per cent. is paid to the shareholders on the paid-up capital.

2. A sum of at least 5 per cent., or at most 20 per cent., is passed to the reserve fund.

3. 10 per cent. is allotted as "tantième" to the Directors.

4. A sum of at least 5 per cent., or at most 10 per cent., is carried to the special agio reserve fund.

5. What is left over, unless otherwise directed by the General Assembly, is distributed as dividend proportionately among the shareholders.

The reserve fund is allowed to increase until it reaches an amount equal to a quarter of the paid-up capital. When it has arrived at this amount further contributions to it cease, and are only resumed when it sinks below that proportion. If there are not sufficient net profits to enable 5 per cent. dividends to be paid to the shareholders, the deficiency is made good from the reserve fund.

In the details as to the mode of procedure in applications for mortgage loans, and as to the guarantees and securities which are required, there is little difference between the system adopted by the "Hypotheken Bank" and the other institutions which have been noticed. Loans are only granted to half the value of the mortgaged property, or in the cases of forests and vineyards only to a third of the value. If forests are given in mortgage, their administration must be conducted on a system agreed upon between the Bank and the borrower, and the former has the right to superintend the observance of this system. The title and value of the property are proved and estimated in the modes which have already been explained. In the Statutes of the "Hypotheken Bank" the joint liability of all the borrowers towards the creditors is more expressly stated than I have found elsewhere, with the exception of the "Boden Credit Institut." In paragraph 67 of the Statutes, which treats of the conditions to which the borrower is bound to subscribe, and which are identical with those already mentioned in similar cases, it is stated that the applicant for a loan must acknowledge to be a party to a joint guarantee, up to the amount of the joint guarantee fund, of the liabilities of all

the borrowers towards the creditors. This is practically the case in the "Boden Credit Institut." The securities which holders of the bonds of the "Hypotheken Bank" have are—

1. All the mortgaged properties and other possessions which are registered and inscribed in the books of the Bank;
2. The paid-up capital of the Bank;
3. The reserve fund; and
4. The joint guarantee fund alluded to above.

The cases in which execution and foreclosure are permissible, and the modes of procedure, are similar to those which have been already mentioned in treating of the other establishments. Part payments of a loan are also effected as in the other institutions; six months' notice is required, and a compensation to be fixed by the Directorate is payable by the borrower. As in all other establishments, no loan is granted for a less sum than 1,000 fl. (about 85*l.*). The interest (including amortization) payable for a loan is 5·65 per cent., and the loan is extinguishable in forty-two and a-half years. The "Pfandbriefe," or bonds issued to the public, bear $4\frac{1}{2}$ per cent. They are issued for 100, 500, 1,000, and 5,000 fl. A specimen "Pfandbriefe" is annexed.

The "Hypotheken Bank," among other documents with which they were good enough to furnish me, have supplied a specimen Form of an application for a loan. The document is in Hungarian, but I append a translation, as it will indicate the nature of the inquiries made by the Bank before granting a loan:—

"I, the Undersigned, apply for a loan in bonds ('Pfandbriefe') on the estate , situated in , for the amount of , to be paid off in years. I beg to give further particulars in answer to the queries appended below.

"1. State domicile and postal address.

"2. Give description of estate, stating in what county, district, or town.

"3. State number inscribed in Land Register.

"4. State whether estate is under trustees or guardians; and, if so, who are they, and communicate their approval.

"5. If the State is a 'Fidei Commissa,' communicate approval of 'Fidei Commissa' authority, and also of the 'Curator.'

"6. If the estate is held in joint ownership, communicate consent of other owners.

"7. Has any third party any claim on the property?

"8. Is the estate subject or liable to inundation? If so, to what amount does it contribute to the Inundation Prevention Fund?

"9. Are there any annual charges on the estate?

"10. If so, what is their amount?

"11. Are the charges permanently and irrevocably attached to the estate?

"12. Give details as to the encumbrances which it is desired that the Bank should pay off and discharge.

"13. State the extent of the estate.

"14. Give the amount of State and Municipal taxes paid by the estate.

"15. State the areas of land under (*a*) arable, (*b*) meadow, (*c*) pasture, (*d*) vineyards, and (*e*) forests.

"16. What are the principal products, and what is the system of cultivation pursued?

"17. In the case of vineyards what is (*a*) the area, (*b*) the amount of produce during the last five or ten years, (*c*) the prices fetched by sale, (*d*) the cost of production per acre?

"18. What is the average selling price per acre on the estate, and in the neighbourhood? What price is obtained in the district for an 'Urbarial Session'?

"19. What amount of land is cultivated by the owner himself, and what amount is let out to farmers, and on what conditions?

"20. What buildings are on the estate? Give their approximative value, and state the materials of which they are constructed.

"21. To what extent is the estate stocked? Are there any machines or factories?

"22. What are the means of communication on the estate? State its proximity to a railway and to a navigable river. Where is the nearest market?

"23. What are the average wages paid on the estate? Are labourers to be obtained at any season in the year?

"24. What is the net revenue of the estate during the last five or ten years?

"25. Does the applicant desire a special valuation of the estate?

"26. For loans on houses: (*a*) State the name of town, quarter, street, and number; (*b*) State situation above water-level, and if it is exposed to inundations; (*c*) Of what material is the house built, and in what manner is it roofed? (*d*) For what amount is it insured? (*e*) What is the rent? (*f*) What amount of house tax is paid?"

The following data are taken from the Annual Report of the Bank for 1889:—

	Florins.	£
In 1888 applications for loans, including those carried over from previous years, were received to the amount of ..	13,337,935	1,111,494
In 1889 loans were granted to the value of	6,506,800	542,233
Loans were refused or withdrawn to the amount of ..	4,192,075	349,339
Carried over to 1890	2,639,060	219,922
Actually paid over	4,394,100	366,175

At the end of 1889 the amount of mortgage loans was as follows:—

On estates (900,807 acres=720,646 jochs) valued at 66,467,220 fl. (5,538,935*l.*), loans were granted for 27,817,350 fl.; and 377 houses, valued at 11,694,850 fl. (974,571*l.*), loans to the value of 5,137,250 fl. (428,104*l.*) were granted. Deducting amortization payments, it may be said that the total amount of loans granted

on lands and houses was 30,810,161 fl. (2,567,513*l.*), secured on mortgaged property to the value of 78,162,076 fl. (6,513,506*l.*), so that the loans represented 39·42 per cent. of the value of the mortgaged property.

The average value of a joch (=1¼ acre) was 92 fl. 23 kr. (about 7*l.* 13*s.* 8*d.*)—presumably including buildings in it—(see statistics for "Boden Credit Institut"), and the amount of loan per joch would be 38 fl. 60 kr. (about 3*l.* 4*s.* 4*d.*).

The average value of a house was 31,020 fl. (about 2,585*l.*), and the amount of loan on it 13,626 fl. (about 1,135*l.* 10*s.*).

Up to the 31st December, 1889, loans by means of bonds ("Pfandbriefe") had been made to the value of 40,140,600 fl., and bonds to that amount had been issued. Of this amount, 8,194,400 fl. had been called in or repaid, leaving bonds in circulation to the amount of 31,946,200 fl. (about 2,662,183*l.*). It may be mentioned that beyond this sum over 40,000,000 fl. have been lent to communes, &c. Arrears of payments in 1889 amounted to 145,589 fl. (about 12,132*l.*).

The share capital consists of—

	Florins.	£
3,000 shares at 200 fl. in gold, first emission	600,000	50,000
97,000 ,, ,, ,, second emission, half paid up	9,700,000	808,333
Total	10,300,000	858,333

The profits of the Bank for 1889 were thus disposed of—

	Florins.	£
Profits, with balance from previous year	1,301,231	108,436
5 per cent. dividend to shareholders	608,987	50,749
Leaving balance	692,244	57,687

Of this balance, 20 per cent. was carried to reserve fund, 10 per cent. to the agio fund, 10 per cent. given as "tantième" to Directors, and an additional 2 per cent. dividend paid to shareholders, thus reducing the balance to 203,537 fl. (16,961*l.*). Of this, 100,000 fl. was carried to special reserve fund, and 15,000 fl. to the Employés' Pension Fund as a donation, leaving a net balance of 88,537 fl. (7,378*l.*) to be carried over to next year.

By a Law passed in 1879 an Institut for advancing loans to small landed proprietors was established (termed "Landes Boden Credit Institut für Klein Grundbesitzer"). To this Institut the Government contributed 500,000 fl. to assist towards the formation of a reserve fund. The Institut originally advanced loans for amounts not greater than 6,000 fl. (about 500*l.*), and not less than 300 fl. (about 25*l.*). The maximum amount has now been increased to 20,000 fl. In many respects this Institut is organized on a basis similar to that of its elder and more important colleague

the "Boden Credit Institut," and in receiving similar privileges from the State it is also subject to State supervision and control. It is perhaps scarcely necessary to enter into details as to the organization and constitution of the Institut, and full information is to be obtained from the Statutes which are amongst Inclosures No. 3. I may mention that the Directors and the officials receive a "tantième" of the net profits, and the founders receive a maximum rate of interest of 5 per cent. on their subscriptions. It will be more to the point to give a few data which will show the progress made by the Banks. I should mention that the Institut is now able to issue "Pfandbriefe" (bonds) bearing only 4½ per cent. interest, of which in the first years the interest was 5½ per cent. I have annexed to the end of this Report a tabular statement, supplied by the Ministry of Agriculture, which gives full details of the quotations in the market of the several bonds of the various Banks. As those Tables are only given up to 1888, the new 4½ per cent. bonds of this Institut are not included therein. The borrower is now able to obtain loans from the Institut at 5½ per cent. interest, including amortization and other charges. This is a great reduction from the rates in the first years of the Institut, which then amounted to 7½ per cent.

Up to the end of 1889 loans to the value of 11,109,000 fl. (about 925,750*l.*) had been given to 9,726 applicants, subdivided thus:—

Loans.	Florins.	Total.	
		Florins.	£
3,644	300–500	1,439,200	119,933
3,322	500–1,000	2,592,850	216,071
2,760	Over 1,000	7,076,950	589,746
9,726	..	11,109,000	925,750

These loans were secured on property valued at 26,451,984 fl. (about 2,204,332*l.*). The arrears in payment of instalment amounted in 1889 only to 3,103*l.* The reserve fund amounts to 128,625*l.*, and the net profits in 1889 amounted to 10,213*l.* Of these net profits, after payment of interest to the founders, 10 per cent. was paid to the Employés' Pension Fund, 2 per cent. as special "tantième" to the Director-General, 9 per cent. "tantième" to the other Directors, 9 per cent. "tantième" to the employés, and the remaining 70 per cent. was carried to the reserve fund. Of the loans, 8,842 are in 5½ per cent. bonds, 816 in 5 per cent., and 68 in 4½ per cent. bonds.

The Ministry of Agriculture has been good enough to supply me with some interesting information. In the first place, it is stated that at the end of 1887 there were loans to the amount of about 200,000,000 fl. (16,700,000*l.*) advanced by means of bonds ("Pfandbriefe") on real property, besides about 158,000,000 fl. (13,167,000*l.*) advanced for shorter terms and without "Pfand briefe"—representing a total advance of about 30,000,000*l.*

Beyond the methods already examined for making advances on real property, the Ministry draws attention to other measures which have been adopted for improving the land in Hungary. In 1889 a Law was passed authorizing the "Boden Credit Institut," and eventually other establishments and Banks, to open credits for improvement of land ("Bodenmeliorations Credit"). By this Law the Institut may grant loans extinguishable in fifty years, with 4 per cent. interest on capital, and ¾ per cent. for amortization. The Institut is enabled to grant this comparatively low rate of interest by certain privileges being accorded by Government, as in the case of mortgage loans, in the way of freedom from tax on coupons and bonds, and from stamp fees. These loans are granted to Water Companies and also to individual land-owners; and they are charged only on those portions of an estate where the improvements are actually effected. The technical supervision and control over these works is exercised by the State Engineer's Office. The Ministry further draws attention to the institution of Agricultural Loan Societies ("Landwirthschaftlich Credit Genossenschaften"), and mentions as an example that established by the communes of the County of Pesth. The Societies in the various communes grant loans jointly guaranteed by their members, and are in connection with the Loan Society of the county. This organization has existed since 1887, and on the 1st July, 1889, there were forty-seven communes who had established Loan Societies. They possessed a capital of 100,000 fl. (8,333*l.*), and a working fund of 306,549 fl. (25,546*l.*). The Ministry has further communicated some information regarding the measures taken by the Government, legal and otherwise, for prevention of inundations and for facilitating the reclamation of flooded lands; but as these matters scarcely come within the scope of the inquiries indicated in the Circular, I have not entered upon them. I trust, however, that the data given in this Report will afford some idea of the system pursued in Hungary for making advances on real property.

Quotations of Bonds ("Pfandbriefe").

Boden Credit Institut.

Year.	5½ per Cent.	5 per Cent.	5 per Cent.	4½ per Cent.	4 per Cent.
Dec. 31—					
1879 ..	100·50	112·50	95·75	..	..
1880 ..	101·25	119·25	99·75	92·75	..
1881 ..	101·50	117·75	100·75	95	..
1882 ..	100·75	119·25	100·25	94	..
1883 ..	101·50	120	100·30	93·50	..
1884 ..	101·50	122·75	100	93·50	..
1885 ..	102·75	127·50	101·75	95·60	..
1886 ..	..	128·50	101·25	99·25	93·50
1887 ..	..	129·50	101	99·50	94·50
1888 ..	..	126	102	100·25	96·75

PESTER COMMERCIAL BANK.

Year.	6 per Cent.	5½ per Cent.	5 per Cent.	4½ per Cent.
Dec. 31—				
1879 ..	101·12	..	..	..
1880 ..	101·75	100·50	..	..
1881 ..	101·75	101·50	..	..
1882 ..	101·50	101·50	99	..
1883 ..	101·75	101·50	99	..
1884 ..	101·75	101·50	99·50	..
1885 ..	102·75	101·50	99	..
1886 ..	102	101·50	101	98
1887 ..	102	101	101	98
1888 ..	102	101	101	98

HUNGARIAN HYPOTHEKEN BANK.

Year.	5½ per Cent.	5 per Cent.	4½ per Cent.
Dec. 31—			
1879	90	..	..
1880	98·50	..	..
1881	102·75	99·25	..
1882	101·25	98·75	..
1883	101	98·12	..
1884	101	98·50	..
1885	101·50	99	..
1886	102·50	101	97·50
1887	102·75	101	98
1888	103	101	98·50

BODEN CREDIT INSTITUT FOR SMALL LAND-OWNERS.

Year.	5½ per Cent.	5 per Cent.
Dec. 31—		
1882	100	..
1883	100	..
1884	99·75	..
1885	99·25	..
1886	102·30	99·75
1887	101	100·75
1888	102	100·75

AUSTRO-HUNGARIAN BANK.

Year.	5 per Cent.	4½ per Cent.	4 per Cent.
Dec. 31—			
1879	101·75	..	..
1880	102	..	..
1881	101·15	100·75	94·95
1882	101·20	99·40	92·80
1883	101·30	98·90	93·33
1884	102·75	101·25	97·75
1885	102·30	101·75	98·85
1886	101·10	101·50	98·30
1887	..	100·50	99·20
1888	..	102·10	99·60

No. 2.

Sir A. Paget to the Marquis of Salisbury.—(Received November 28.)

My Lord, *Vienna, November 26, 1890.*

IN reply to your Lordship's Circular of the 29th August last, I have now the honour to inclose translation of the note received from the Imperial and Royal Ministry for Foreign Affairs in answer to the questions respecting institutions for affording real credit, which were forwarded to the Austrian Government as directed in your Lordship's Circular.

Replies to the list of questions which are not dealt with in detail in the note in question are, as far as it has been found possible to obtain them, also inclosed, together with the "Compass," the Austrian Financial Handbook for 1890 and 1881.

I have, &c.

(Signed) A. PAGET.

Inclosure 1 in No. 2.

Count Kálnoky to Sir A. Paget.

(Translation.) *Vienna, October 14, 1890.*

THE Ministry for Foreign Affairs, in compliance with Mr. Phipps' wishes, did not fail to apply to the proper Departments in both portions of the Monarchy for the information asked for in his note of the 1st ultimo on the subject of the formation, organization, and working of such institutions as exist in the Monarchy for making advances on real property.

A reply having now been received from the Imperial and Royal Ministry of the Interior, the Ministry for Foreign Affairs has the honour to communicate the following information to Her Britannic Majesty's Chargé d'Affaires.

The institutions existing in the Austrian portion of the Monarchy for making advances on real property are divided into four categories according to the legal basis on which they are established.

1. By far the greatest number of these institutions exist in virtue of the permission granted by the State for their establishment as Associations in accordance with the provisions of the Associations Law of the 26th November 1852, "Reichs Gesetz Blatt," No. 253.

The Commercial Companies established as "Joint Stock Companies," in the sense of the Commercial Law of the 17th December, 1862, "Reichs Gesetz Blatt," No. 1, 1863, belong especially to this category.

Further, the Savings Banks (Communal, District, and Association Savings Banks) established in accordance with the Regulations of Savings Banks issued on the 2nd September, 1844, and by permission of the State, make advances on real property as a means of investing their disposable moneys.

3. The third category consists of those Industrial and Agricultural Associations which have been established after being duly registered in a Commercial Court of Law in accordance with the Law of the 9th April, 1873 ("Reichs Gesetz Blatt," No. 70), in so far as the power to make advances on real property is included within their range of operations.

In addition to the above, mention must here be made of the Provincial Mortgage Institutions ("Landesbanken") established as "Landesinstitute" by the individual Austrian provinces. These institutions, for the establishment of which leave must be granted by the State, are subject to the Local Administration, and the object of their existence is the advancing of money on real property on mortgage.

The acquisition of materials necessary for giving a reply to the remaining questions to which an answer is desired by Her Britannic Majesty's Government would, on account of the dimensions of the subject, entail the collection of an immense number of facts; and in consequence of the business details entered into in these queries, the carrying out of such an operation would be attended by unavoidable difficulties.

It being accordingly impossible to supply extended official data upon this subject, the Government of Her Britannic Majesty may nevertheless perceive the desirability of receiving an unofficial work containing materials for giving replies to most of the questions respecting which information is sought. These materials will be found in the inclosed "Annual Financial Handbook" for Austria-Hungary for the year 1890; "The Compass," which contains especially accurate and reliable statistics with respect to the share capital, the loans issued (mortgages, bonds), the nominal and real

value of these, the rate of interest; further, the balance-sheets of the Austrian Institutions for making advances on real property.

The Undersigned avails himself, &c.

(For the Minister for Foreign Affairs),
(Signed) SZÖGYÉNY.

Inclosure 2 in No. 2.

Report.

2. The institutions in Austria for granting real credit are of four kinds :—

(1.) Banks and Joint Stock Companies licensed by Government to lend money on mortgage.

(2.) Savings Banks.

(3.) Agricultural Societies.

(4.) Provincial "Boden Credit Anstalten."

The two first classes are worked in the interest of the lenders, the third and fourth in the interest of the borrowers.

As a rule all these institutions do a successful business and enjoy high credit. The largest engaged in granting mortgage bonds are the Austrian "Boden Credit Anstalt," which has 150,000,000 fl. standing out on these securities, the Austro-Hungarian Bank, with over 105,000,000 fl. thus invested, and the "Erste Oesterreichische" Savings Bank, with about 90,000,000 fl. thus engaged.

3. None of these institutions receive State assistance strictly speaking, but the provincial mortgage establishments do receive support from the Provincial Administrations.

All Banks and Joint Stock Companies in Austria, of whatever kind, are subject to State supervision. Their Rules must be approved by, and their balance-sheets submitted to, officials appointed to examine them.

4. The Austro-Hungarian Bank, which may be taken as a typical institution, lends money on mortgage at $4\frac{3}{4}$ per cent. interest and $\frac{3}{4}$ per cent. amortization, making altogether $5\frac{1}{2}$ per cent., for forty-one and a-half years; and at $4\frac{3}{4}$ and $\frac{1}{2}$ per cent. amortization for fifty years. Both these loans are made in scrip bearing 4 per cent. interest, and at present stand at par, while the Austrian State $4\frac{1}{2}$ per cent. stock is quoted at 88.

The "Boden Credit Anstalt," almost exclusively engaged in mortgage business, lends at $5\frac{1}{2}$ per cent. annuity for forty-seven and a-half years, and at $5\frac{1}{4}$ per cent. for forty-five years. The terms are, however, liable to alteration.

The shares of the "Boden Credit Anstalt," are of 500 fr., with 200 fr. paid up. They are now quoted at 700 fr., and their last dividend was 30 fr. The dividends of this Company have risen steadily of late years. Since 1879, when they were at $7\frac{1}{2}$ per cent., they have varied between $11\frac{3}{4}$ and $13\frac{3}{4}$ per cent. The capital of the "Boden Credit Anstalt" is 9,600,000 fl., together with a reserve fund (composed of ordinary and extraordinary fund) of nearly equal amount.

The profit for the year 1888 was 2,269,142 fl. It may be remarked that the Governor of this institution is appointed by Government.

5. The only qualification for obtaining loans on mortgage is in the case of the provincial "Credit Anstalten," which only lend on property situated in their province.

6. The provincial Mortgage Associations are not carried on for purposes of profit; they are allowed to issue mortgage bonds which bear interest and which are negotiated on the Bourse. The mortgage scrip at 4 per cent. of the Lower Austrian "Hypotheken Anstalt" is quoted now at 98.

7.—(*a.*) No special rate of fees is established by law for valuing property. The valuation is conducted by sworn experts ("Stratzmeister"), whose valuation is controlled by an official representing the institution making the loan. The charge for such valuation depends on the time and trouble entailed in effecting it.

(*b.*) Proof of title is always easily obtained by reference to the Public Register of all real property ("Grundbuch"), which contains the name of the actual proprietor, and in which all mortgages on such property are entered. Stamp duties are charged on official extracts, at about the rate of 1 fl. per sheet.

(*c.*) The loan may not exceed half the capital value of the property in ordinary cases, and in the case of entailed property not more than one-third, and must then be approved by the proper Courts ("Fidei Commis Behörde"), and one-twentieth of the capital must in these cases be paid off every year, so that in twenty years an entailed property is free.

(*d.*) It is impossible to estimate the average cost of obtaining loans, owing to the varying expenses of valuation, &c., in each case.

8.—(*a.*) Amortization is obligatory in most cases, but not invariably, as loans are made for different periods, and some also which are repayable at short notice.

(*b.*) The length of the term within which the loan is repayable varies with the Rules of the different mortgage institutions. The rate of annuity depends on the terms of the loan, as if the rate of interest is higher the annuity is also higher. The amount of the sinking fund is variable according to the period for which the loan is made, and cannot be laid down precisely.

(*c.*) This is a matter of private arrangement.

9. Default or difficulty of collection rarely occurs, as estates can never be mortgaged for more than half their value.

10. And collateral security is not necessary for this reason.

11. Yes, decidedly.

12. No, this is not considered necessary, as the present system is found to work satisfactorily.

13. Two extracts from the Land Register ("Grundbuch") are herewith inclosed; the Form of a bill of debt, and also an Amortization Table as used by the Vienna Savings Bank.

BELGIUM.

No. 3.

Lord Vivian to the Marquis of Salisbury.—(Received November 24.)

My Lord, *Brussels, November* 22, 1890.

In compliance with the instructions contained in your Lordship's Circular despatch of the 29th August last, I have the honour to inclose a Report prepared by Mr. Arthur Herbert, Second Secretary to this Legation, founded on official information furnished to me by the Belgian Government, respecting the institutions established in this country for making advances on real property.

I desire to bring to your Lordship's favourable notice the industry and intelligence which Mr. Herbert has shown in the preparation of this Report.

I have, &c.
(Signed) VIVIAN.

Inclosure in No. 3.

Replies to Questions respecting Associations for the organization of Real Credit in Belgium.

1. Several establishments for lending money on real estate have been founded in Belgium, on the initiative of private individuals. Their origin may chiefly be ascribed to the wish of the founders to offer capitalists facilities for investing their money, and to generalize the system of loans redeemable at a fixed rate, *i.e.*, mortgages on real property to be repaid by instalments, which could not, as a general rule, be managed on loans made by private individuals.

"La Caisse Hypothécaire" was founded in Brussels in 1835, as a Limited Joint Stock Company, and its statutes were approved by Royal Decree.

The principal object of this Company is to make loans, repayable by annuities for a long term, on real estate security, and to create debentures which represent the value of such loans.

In 1886 this Company increased its capital, and took the name of the "Crédit Foncier de Belgique."

"La Caisse des Propriétaires" does the same business as the above.

"La Banque Liégeoise" was founded in 1835; and at the same time that it does an ordinary banking business, makes loans, guaranteed by mortgage on real property, repayable at a fixed date, or by annual instalments.

"La Compagnie Immobilière de Belgique" was founded in Brussels in 1863, and is really a Loan Building Company.

Besides real estate transactions and a certain banking business, it used up to a recent date to make loans on real property, and issue debentures with a real property guarantee. Now it makes no more loans of this kind, but passes on its customers to the "Crédit Foncier."

"La Caisse Hypothécaire Anversoise" was founded at Antwerp in 1881, and makes loans either on real estate or on general securities.

The Belgian Government intended in 1848 founding a national establishment for making advances on real estate.

Its object was, on the one hand, to make the conditions easier under which loans on real estate could be contracted, and, on the other hand, to facilitate the transformation of the funded debt, which amounted to 798,103,870 fr. (32,000,000*l.*), into bonds payable by drawing, with a sinking fund.

The scheme was as follows:—

That the operations of the "Caisse" should consist of delivering to land-owners desirous of effecting a loan on real estate negotiable mortgage bonds to the amount of the inscription taken on the real estate, to recover by annual instalments, including interest and principal, the sum represented by such bonds, and to pay the interest on it.

The establishment, which was to work concurrently with the Ministry of Finance, was to be directed by a Committee of Administration composed of five members nominated by the King, and then its operations were to be controlled by six Commis-missioners, of whom two were nominated by the King, two by the House of Representatives, and two by the Senate.

The Bank was only to lend on first mortgage up to a quarter of the value on property built upon and on woods and forests, and up to half on other real estate.

The title-deeds were to be verified by the "Conservateurs des Hypothèques" (*i.e.*, officials living in each province whose duty it is to keep a complete register of mortgages), and they had to certify to the value of the property offered as mortgage. The value, which could not be less than 1,000 fr., was to be determined by experts for those of the first category, *i.e.*, house property; and for those of the second category, *i.e.*, woods and forests, by a capital formed of forty times the amount of the land tax.

The annuity to be paid by the borrower was $5\frac{1}{4}$ per cent., *i.e.*, 4 per cent. for interest, 1 per cent. for sinking fund of capital in forty-one years, $\frac{1}{8}$ per cent. for expenses of administration, and $\frac{1}{8}$ per cent. for expenses of registration, &c.

The collection of these annuities was to be intrusted to "Agents du Trésor," *i.e.*, Treasury Agents who live in all the commercial centres, and receive all taxes, &c. The duty of Treasurer could be intrusted to the National Bank.

All the operations of the Bank were to be submitted to the control of the "Cour des Comptes," *i.e.*, Government Auditors

and the Half-yearly Reports and the Annual Accounts to be published in the "Moniteur."

In cases of arrears it was proposed that the Bank should have special facilities for collecting their debts, and also priority of rank among creditors.

A special form of expropriation of debtors was established, the "Caisse" being exempted from the ordinary formalities of forced sale and from ranking with other creditors.

This scheme was voted by the House of Representatives in May 1852 by 54 to 19, but owing to the Government going out of power the same year, the Bill was never taken to the Senate, and has not since been revived.

2. The above-mentioned establishments are all Limited Joint Stock Companies, and they act in the common interest of borrower and lender.

3. The State gives no assistance to such establishments either by loans, guarantees, or otherwise.

4. TABULAR Statement as to Progress and present Position of above Establishment.

CAISSE HYPOTHÉCAIRE (AT PRESENT CRÉDIT FONCIER DE BELGIQUE).

Year.	Capital— Subscribed.	Capital— Paid up.	Amount of Loans.	Debentures issued.	Profits.
	Fr.	Fr.	Fr. c.	Fr. c.	Fr. c.
1840	12,000,000	4,500,000	5,820,606 98	1,445,550 00	236,152 44
1850	12,000,000	3,872,000	7,326,682 52	3,455,200 00	237,220 00
1860	12,000,000	3,872,000	7,468,171 95	3,154,550 00	236,032 50
1870	12,000,000	3,870,000	10,049,901 61	6,428,450 00	277,505 00
1880	12,000,000	3,870,000	15,275,475 97	12,304,750 00	309,600 00
1889	15,000,000	5,196,400	25,846,125 65	21,983,600 00	447,752 65
CAISSE DES PROPRIÉTAIRES.					
1859-60	1,250,000	958,600	4,012,238 02	6,246,397 77	54,168 78
1869-70	1,250,000	970,150	9,796,325 52	12,608,882 49	146,726 00
1879-80	1,250,000	974,250	24,307,742 38	30,616,116 81	182,970 00
1889-90	1,250,000	1,029,800	17,509,402 48	28,143,934 32	149,143 98
BANQUE LIÉGEOISE.					
1840	3,461,000	692,200	5,250,959 44	4,467,000 00	90,405 94
1850	3,461,000	701,800	2,902,256 41	11,855,000 00	173,086 43
1861	4,000,000	800,000	5,509,012 26	20,584,000 00	480,612 80
1870	4,000,000	800,000	6,918,681 90* / 4,503,692 10*	34,921,500 00	494,384 83
1880	6,400,000	1,600,000	9,866,485 27* / 8,500,874 19*	56,526,500 00	889,079 00
1889	10,000,000	2,000,000	6,837,506 71* / 7,433,462 49*	59,766,000 00	1,332,845 88
COMPAGNIE IMMOBILIERE DE BELGIQUE.					
1880	25,000,000	15,000,000	12,047,558 47	19,023,500 00	350,910 51
1889	25,000,000	15,000,000	9,806,661 50	11,351,000 00	1,663 59
CAISSE HYPOTHECAIRE ANVERSOISE.					
1835	5,000,000	750,000	6,891,631 09	6,978,971 28	60,184 87
1889	5,000,000	1,500,000	15,298,676 34	14,479,280 70	177,971 62

* Par annuités à terme.

The following are the quotations of the shares and debentures of the above-mentioned Companies at the end of 1889 :—

	Shares.		Debentures.		Per cent.
	Nominal Price.	Quoted Price.	Nominal Price.	Quoted Price.	
	Fr.	Fr. c.	Fr.	Fr.	
Crédit Foncier	1,000	1,060 00	1,000	1,002	4
,, ,, ...	..	..	1,000	996	3·60
Caisse des Propriétaires ..	500	500 00	500	498	4
Banque Liégeoise	1,000	1,350 00	..	..	4
Compagnie Immobilière de Belgique	500 (200 à verser)	282 50	1,000	996	4
Caisse Hypothécaire Anversoise	..	..	1,000	990	4

5 and 6. These questions hardly apply to Companies for making loans on real estate, as established in Belgium.

Conditions of membership are settled by the Rules of each Society, and since the Law of 1873 was passed founders of Joint Stock Limited Companies pass their own Rules, without submitting them for the approval of the Government, but in conformity with the stipulations of the law.

A copy of the Rules of each of the above-mentioned Companies is appended (see Inclosure 1*).

7.—(*a.*) In the "Crédit Foncier" the valuation of property on which a mortgage is wished to be raised is made by an expert chosen by the Company.

The expenses of this valuation amounts, except in extraordinary cases, to 1 fr. per 1,000 fr. asked for, the minimum charge being 30 fr.

The "Caisse des Propriétaires" bases its valuation on the value estimated by an expert, at the expense of the person asking for a loan, on the price which was paid for the property, on the income it produces, on the land tax, and on any other evidence it can collect in order to arrive at a just valuation.

(*b.*) Title and mortgage deeds.

The "Caisse des Propriétaires" makes a charge for examining title-deeds which amounts to 1 per cent. on the first 15,000 fr.; ½ per cent. on the next 15,000 fr.; ¼ per cent. on the remaining sum.

(*c.*) The "Crédit Foncier," in making loans, never lends more than 70 per cent. of its own valuation of the property, but it fixes the amount of the loan according to the nature of the property to be mortgaged and the personality of the borrower.

The "Caisse des Propriétaires" generally limits its loans to one-half of the value of the property to be mortgaged. None of the above-mentioned Companies make any specific charge on the conclusion of a mortgage loan. The expenses on the drawing up

* Not printed.

of a mortgage are paid to the notary, and include his fees, tax on registration, inscription, &c., and generally amounts to about 3 per cent. on the capital.

8.—(*a.*) The reimbursement of the principal by annuities ("amortisation") is not necessary in all cases. Belgian Companies perfer reimbursement by annuities, andit is an exceptional thing for them to make a loan which is repayable in a lump sum at the end of a fixed term.

(*b.*) The "Crédit Foncier" and the "Caisse des Propriétaires" do not lend money which is to be repaid in full at the end of a fixed term for a longer period than five years. The amount of the annuity will, of course, depend on the length of the loan, rate of interest, &c. In the "Crédit Foncier" and the "Caisse des Propriétaires" the rate is 4 per cent., and the term for which a loan is made repayable by a sinking fund is from five to sixty years in the first, and from five to thirty years in the second.

To the amount of the annuity is added a commission for the benefit of the Company of 0·75 centimes per cent. in the "Crédit Foncier," and in the "Caisse des Propriétaires," 0·75 centimes to 1 per cent.

(*c.*) In cases where part payment has been made the "Crédit Foncier" will not annul the primitive mortgage. They carry to the credit of the mortgagee the amount repaid, and allow 4 per cent. interest on it.

9. In the "Crédit Foncier" payments seem to be made each year with greater regularity.

Penalties for late payment of annuities amounted in—

	Fr.	c.
1885 to 1886	60,310	55
1886 to 1887	73,671	99
1887 to 1888	55,425	03
1888 to 1889	16,411	22
1889 to 1890	11,099	69

In the "Caisse des Propriétaires" the interest on which a bonus was charged for late payment amounted in—

	Fr.	c.
1885–86 to 1886–87	125,727	95
1886–87 to 1887–88	131,122	65
1887–88 to 1888–89	52,088	08
1888–89 to 1889–90	72,173	10
1889–90 to 1890–91	67,546	37

10. There are no available data.

11. Loans repayable by annuities tend to lessen the total of the debt on real property, but it is difficult to state to what extent or to what amount.

12. Proposals were presented to the International Congress assembled at Paris in 1889 to study the question of legislation respecting real estate.

The text of these proposals is given in Inclosure 2.*

13. Sent in Inclosure 3.*

(Signed) ARTHUR HERBERT.

Brussels, November 22, 1890.

* Not printed.

FRANCE.

No. 4.

The Earl of Lytton to the Marquis of Salisbury.—(Received November 5.)

My Lord, *Paris, November* 4, 1890.

I HAVE the honour to transmit herewith to your Lordship a copy of a note which I have received from the French Government, inclosing replies to the questions respecting institutions for making advances on real property, which I communicated to them in obedience to the instructions contained in your Lordship's Circular despatch of the 29th August.

According to the inclosed Report from Sir J. Crowe, the replies of the French Government are clear and to the point.

I have, &c.
(Signed) LYTTON.

Inclosure 1 in No. 4.

M. Ribot to the Earl of Lytton.

M. l'Ambassadeur, *Paris, le* 31 *Octobre,* 1890.

PAR une lettre du 30 Août dernier, Mr. Egerton m'avait exprimé le désir de recevoir pour le Gouvernement Britannique divers renseignements relatifs à l'organisation du Crédit Foncier en France.

M. le Ministre des Finances, à qui j'avais fait part de cette demande, m'a adressé, en vue d'y satisfaire, une note que j'ai l'honneur de vous transmettre ci-joint.

À cette note se trouvent annexés le Rapport de la dernière assemblée générale du Crédit Foncier de France, ainsi que les deux volumes du Traité de M. Josseau, où sont étudiées toutes les questions relatives au Crédit Foncier, et qui contiennent, en outre, des indications sur les institutions de Crédit Hypothécaire à l'étranger.

Agreéz, &c.
(Signé) RIBOT.

(Translation.)

M. l'Ambassadeur, *Paris, October* 31, 1890.

IN a letter of the 30th August Mr. Egerton expressed a wish on the part of the Britannic Government, to obtain various items of information with reference to the organization of the "Crédit Foncier" of France.

The Minister of Finance, to whom I communicated this request, has sent me the inclosed note, to which are annexed the Report of the last general meeting of the "Crédit Foncier" of France, as well as two volumes of the Treaties of M. Josseau, in which all questions relative to advances on real property are dealt with, and notes are appended on the subject of institutions of mortgage credit abroad.

Agree, &c.,
(Signed) RIBOT.

Inclosure 2 in No. 4

Memorandum.

1. La création d'un Crédit Foncier* en France fut jugée nécessaire à cause de la difficulté qu'éprouvait la propriété immobilière à se procurer des capitaux. En 1845, les Conseils Généraux furent consultés sur cette question. Sur 61 que répondirent 57 déclarèrent que toujours les propriétaires d'immeubles payaient au delà de 5 pour cent pour les emprunts sur hypothèques; 17 estimèrent le loyer annuel de l'argent, frais et interêts compris, à 6 ou 7 pour cent; 12 l'estimèrent à 7, 8, 9, et 10 pour cent; quelques-uns à 12, 15, 20 et même 22 pour cent, lorsque les prêts étaient à courte échéance. Dans l'enquête ouverte par le Conseil d'État, la moyenne du loyer annuel de l'argent prêté à la propriété était évaluée par les hommes compétents de 6 à 10 pour cent. Enfin M. J. B. Dumas, Ministre du Commerce, dans l'Exposé des Motifs du Projet de Loi sur le Crédit Foncier présenté par le Gouvernement, en 1850, à l'Assemblée Législative, exprimait la pensée que cette moyenne, en France, ne pouvait être estimée à moins de 9 ou 10 pour cent.

Après de nombreuses discussions dans des Commissions extra Parlementaires et dans les Assemblées Législatives, le Chef de l'État signa un Décret Loi, en date du 28 Février, 1852, qui établit les bases de l'organisation du Crédit Foncier.

Le Décret n'avait pas pour objet de créer des Sociétés de Crédit Foncier, mais de favoriser leur établissement. Il indiquait seulement les conditions générales qui doivent les régir, laissant à l'initiative privée le soin de les organiser.

D'après le Décret, le but de toute Institution de Crédit Foncier doit être le prêt remboursable par annuités à long terme. Le moyen à employer, l'émission de titres ou lettres de gages garantis par hypothèque, produisant intérêt et facilement négociables. Aussitôt après la promulgation du Décret du 28 Février, des Sociétés de Capitalistes se formèrent à Paris et dans les Départements pour prêter aux propriétaires.

2. Celle de Paris, due à l'initiative et aux efforts de M. Wolowski, qui en fut le premier Directeur, prit le nom de "Banque Foncière de Paris, Société de Crédit Foncier."

* Institute for making advances on real property.

Fondée au capital de 25 millions, elle obtint un privilège de vingt-cinq ans pour le ressort de la Cour d'Appel de Paris. En province, il y avait la Société de Marseille au capital de 3 millions, et celle de Nevers, au capital de 2 millions, toutes les deux constituées sur les mêmes bases que celle de Paris.

Ces Sociétés étaient des Sociétés de Prêteurs ; il ne se créa pas de Sociétés d'Emprunteurs.

Cependant on ne tarda pas à apercevoir les inconvénients de la diversité de ces Sociétés. Le placement des obligations d'origine différente était difficile. On comprit que des obligations émises par une seule Société, sur un grand marché comme celui de Paris, trouveraient plus facilement à s'écouler et que du succès de ces obligations dépendait l'avenir du Crédit Hypothécaire. C'est pourquoi le Gouvernement autorisa, par Décret en date du 18 Octobre, 1852, la Banque Foncière de Paris à s'incorporer les Sociétés de Nevers et de Marseille, à prendre le titre de Crédit Foncier de France, et étendit son privilège à tous les Départements. A partir de ce moment, le Crédit Foncier de France, dont le capital social fut porté à 60 millions, libéré de moitié, est devenu la véritable Banque Nationale de la propriété immobilière de ce pays.

3. Le Crédit Foncier de France était administré, à l'origine, comme les autres Sociétés Anonymes, par un Directeur, sous la surveillance des Ministres de l'Intérieur, de l'Agriculture, et des Finances. Mais, dans la suite, le Gouvernement voulut avoir une influence plus directe sur l'Administration de la Société ; par un Décret, en date du 24 Juin, 1854, il la plaça sous la haute direction du Ministre des Finances, et, par un autre Décret, en date du 6 Juillet suivant, lui donna une organisation analogue à celle de la Banque de France.

En exécution de ce Décret, le Crédit Foncier de France est actuellement administré, sous la surveillance du Ministre des Finances, par : (1) un Gouverneur nommé par le Président de la République, et deux Sous-Gouverneurs aussi nommés par le Chef de l'État ; (2) par un Conseil d'Administration nommé par l'assemblée générale des actionnaires ; (3) par trois Censeurs également nommés par l'assemblée générale ; enfin par l'assemblée générale elle-même, composée des 200 plus forts actionnaires.

Le Gouverneur à la haute direction des affaires de la Société ; il préside le Conseil et les assemblées générales. Aucune décision du Conseil ou de l'assemblée générale ne peut être rendue exécutoire si elle n'est approuvée par lui. Avant d'entrer en fonctions, il doit justifier de la propriété de 200 actions, et chacun des Sous-Gouverneurs de la propriété de 100. Ces actions demeurent affectées par privilège à la garantie de leur gestion. Elles sont inaliénables pendant la durée de leurs fonctions. L'État n'accorde aucune garantie spéciale aux titres de la Société (actions ou obligations).

Par une Loi du 6 Juillet, 1860, le Crédit Foncier de France a été autorisé à prêter même sans affectation hypothécaire, soit à long terme, soit à court terme, aux Départments, aux Communes

et aux Associations Agricoles. En représentation des prêts consentis aux Communes, Départements, &c., il émet des obligations communales, comme il émet des obligations foncières ou représentation des prêts consentis aux propriétaires.

Une des règles statutaires de la Société est qu'elle ne doit pas émettre un capital d'obligations supérieur au montant des prêts réalisés. De même son capital social, qui est considéré comme un supplément de garantie des obligations, doit être toujours le vingtième, au moins, du capital des obligations en circulation. L'application de cette dernière règle explique l'augmentation graduelle du capital social du Crédit Foncier. En 1869, ce capital fut porté de 60 millions à 90 millions; en 1877, il fut porté à 130 millions; en 1882, à 155 millions; et en 1888, à 170,500,000 fr. Cette augmentation fait ressortir, en même temps, la progression des opérations de la Société.

4. Pour répondre à la quatrième question, on a pris comme terme de comparaison l'Exercice 1878, parce que cette année marque la fin d'une crise que venait de traverser le Crédit Foncier, et le commencement d'une ère de prospérité.

TABLEAU Comparatif de Statistique.

	31 Décembre, 1878.		31 Décembre, 1889.	
	Fr.	Fr. c.	Fr.	Fr. c.
Capital social	65,000,000 réalisé 65,000,000 à réaliser	130,000,000 00	Entièrement versé ..	170,500,000 00
Réserves	..	103,000,000 00	..	145,121,624 00
Obligations foncières	852,683,104		2,040,003,198	
Obligations communales	478,888,289	1,331,571,393 00	955,607,895	3,020,960,252 00
Bons à lots	..		26,349,158	
Prêts hypothécaires	848,436,400		1,966,602,884	
Prêts communaux	499,632,484	1,355,676,361 00	1,096,115,103	3,062,717,987 00
Cours des actions en bourse	..	562 50	..	1,332 50
„ des obligations foncières, 1877	..	378 00	..	379 50
„ des obligations communales, 1875	..	506 00	..	519 50
„ de la Rente 3 pour Cent	..	76 67	..	87 40
Bénéfice net	..	7,378,880 81	..	22,157,426 00
Dividende de l'action	..	35 00	..	63 00

5 et 6. Le Crédit Foncier est une Société par actions, par conséquent il suffit de se rendre acquéreur d'actions de la Société pour être membre de l'Association.

Tout propriétaire d'un immeuble situé en France peut emprunter au Crédit Foncier, sans qu'il soit actionnaire de la Société.

7. Tout immeuble présenté en gage par l'emprunteur doit être productif d'un revenu durable et certain ; c'est d'après ce revenu que les experts du Crédit Foncier établissent la valeur de l'immeuble. La somme prêtée ne doit pas dépasser la moitié de la valeur de l'immeuble.

Les frais de l'expertise tout à la charge de l'emprunteur.

Tout propriétaire qui demande un emprunt doit produire les pièces suivantes :—

(1.) Les titres de propriété des biens offerts en garantie.

(2.) La copie certifiée de la matrice cadastrale et du plan cadastral ;

(3.) Les baux ou l'état des locations, s'il en existe ;

(4.) La déclaration des revenus et des charges ;

(5.) La cote des contributions de l'année courante ;

(6.) La police d'assurance contre l'incendie ;

(7.) Un état d'inscriptions constatant la situation hypothécaire.

L'évaluation en moyenne de tous les frais qu'entraîne l'obtention d'un emprunt est de 3 pour cent une fois payée. Ces frais comprennent : les droits d'enregistrement, les frais d'inscriptions hypothécaires, les honoraires du notaire, le relevé des états d'hypothèque, &c.

8. Le Crédit Foncier de France fait des prêts hypothécaires à court terme, sans amortissement pour une durée de un à cinq ans, au choix de l'emprunteur. L'intérêt de ces prêts est de 4·85 pour cent sans commission.

Il fait des prêts hypothécaires amortissables dans un délai de dix à soixante-quinze ans.

L'intérêt est également de 4·85 pour cent sans commission.

L'emprunteur a toujours le droit de se libérer par anticipation en profitant de l'amortissement déjà opéré. Il peut faire des remboursements anticipés partiels. Le prêt n'a en réalité que la durée qu'il convient à l'emprunteur de lui donner.

Les remboursements partiels par anticipation ne peuvent porter que sur le capital du prêt ; dès lors l'annuité que doit payer le prêteur se trouve diminuée en proportion, mais la durée du prêt reste la même.

9 et 10. Sur 3,394,162,783 fr. prêtés par le Crédit Foncier depuis son origine à la propriété foncière, la Société a été obligée d'acheter, par adjudication, pour 18 millions, des immeubles qui lui sont restés pour non paiement des sommes prêtées. On voit que ce chiffre est relativement peu considérable par rapport au montant de la créance hypothécaire de la Société.

11. Le Crédit Foncier a matériellement allégé les charges des dettes pesant sur la propriété en ce sens, qu'il ne demande que

4·85 pour cent d'intérêt tandis que le taux d'intérêt payé par la propriété au moment de sa création, ainsi qu'on l'a vu plus haut, était de 8 à 10 pour cent.

12. Aucune réforme importante n'est actuellement demandée concernant cette institution.

13. Ci-joint les copies et formules d'inscriptions hypothécaires, d'actions, d'obligations demandées.

(Translation.)

1. The establishment of a "Crédit Foncier," or Institute for making advances on real property in France, was considered necessary, in consequence of the difficulty of finding capital on the credit of landed property. In 1845 the Councils-General were consulted on this question. Of 61 which answered, 57 declared that the proprietors of real estate always paid more than 5 per cent. for loans on mortgages; 17 estimated the yearly charge for money, including expenses and interest, at 6 and 7 per cent.; 12 estimated it at 7, 8, 9, and 10 per cent.; some at 12, 15, 20, and even 22 per cent., when the loans were for short terms. During an inquiry made by the Council of State, the average of the yearly charge for money lent on real estate was valued by competent men at 6 to 10 per cent. Finally, Mr. J. B. Dumas, Minister of Commerce, in the preamble to the "Projet de Loi" on Crédit Foncier, presented by the Government in 1850 to the Legislative Assembly, expressed the opinion that this average in France could not be estimated at less than 9 or 10 per cent.

After innumerable discussions in special Parliamentary Commissions and in Legislative Assemblies, the Chief of the State signed a Decree, dated the 28th February, 1852, which established the basis of the organization of the Crédit Foncier.

The Decree was not intended to create Societies of Crédit Foncier, but to favour their establishment. It indicated only the general conditions under which they should be governed, leaving the care of organizing them to private initiative.

According to the Decree, the object of any institution of Crédit Foncier must be loans repayable by annuities at long terms. The mode of carrying out this purpose should be the issue of shares or debentures guaranteed by mortgage, producing interest and easily negotiable. Immediately after the promulgation of the Decree of the 28th February, societies of capitalists were formed in Paris and in the Departments for the purpose of lending money to proprietors.

2. The Paris Society, due to the initiative and to the efforts of M. Wolowski, who was its first Director, took the name of "Banque Foncière de Paris, Société de Crédit Foncier."

Founded with a capital of 25 millions, it obtained a privilege of twenty-five years within the district of the Paris Court of Appeal. In the provinces there was the Society of Marseilles, with a capital of 3 millions, and that of Nevers, with a capital of 2 millions, both constituted on the same basis as that in Paris.

These Societies were Societies of Lenders; no Societies of Borrowers was created.

Meanwhile, the inconveniences of the diversity of these Societies were soon perceived. The floating of obligations of different origin was difficult. It soon became apparent that obligations issued by one Society only, on a large market like that of Paris, would find buyers more easily, and that the future of mortgaged credit depended on the success of these obligations. That is the reason why the Government authorized the "Banque Foncière" of Paris, by a Decree dated the 18th October, 1852, to incorporate the Societies of Nevers and Marseilles, to adopt the title of "Crédit Foncier of France," and extend its privilege to all the Departments. From this moment the Crédit Foncier of France, the social capital of which rose to 60 millions, half paid up, became the sole National Bank of Real Property in this country.

3. The Crédit Foncier of France was administered, at its origin, like other Anonymous Societies, by a Director, under the supervision of the Ministers of the Interior, of Agriculture, and Finance. But later on the Government wished to have a more direct influence on the administration of the Society, and, by a Decree, dated the 24th June, 1854, it placed the same under the supreme direction of the Minister of Finance, and, by another Decree, dated the 6th July following, gave it an organization similar to that of the Bank of France.

In accordance with this Decree the Crédit Foncier of France is actually administered under the supervision of the Minister of Finance by (1) a Governor and two Sub-Governors, appointed by the President of the Republic; (2) by a Council of Administration, appointed by the general assembly of shareholders; (3) by three Censors, also appointed by the general assembly; and lastly, by the general assembly itself, consisting of 200 of the largest shareholders.

The Governor has the supreme direction of the affairs of the Society; he presides the Council and the general meetings. No decision of the Council or of the general meeting can be carried out unless approved by him. Before entering upon his duties he must declare that he is the owner of 200 shares, whilst each of the Sub-Governors must hold 100 of the same. These shares remain in the Bank as guarantee of their management. They cannot be sold whilst they are in office. The State gives no special guarantee to the shares or obligations of the Society.

By a Law of the 6th July, 1860, the Crédit Foncier of France has been authorized to lend money, not upon mortgage, either for long or short terms, to Departments, Communes, and to Agricultural Associations. To represent the loans made to the Communes, Departments, &c., it issues communal obligations, just as it issues obligations to loans made to owners of real property.

One of the statutory rules of the Society is that it shall not issue any capital in obligations above the sum of the loans realized. In the same way, its social capital, which is considered a supplementary guarantee to the obligations, must always be the twentieth,

at least, of the capital of the obligations in circulation. The application of this last rule explains the gradual increase of the social capital of the Crédit Foncier. In 1869 this capital rose from 60 to 90 millions; in 1877 it rose to 130 millions; in 1882 to 155 millions; and in 1888 to 170,500,000 fr. This increase shows at the same time the progression of the operations of the Society.

4. In order to reply to the fourth question, the year 1878 has been chosen, because this year marks the end of a crisis which the Crédit Foncier had just gone through, and a new era of prosperity.

Comparative Table of Statistics.

	December 31, 1878.		December 31, 1889.	
	Fr.	Fr. c.	Fr.	Fr. c.
Social capital	{ 65,000,000 realized 65,000,000 to realize }	130,000,000 00	Fully paid up ..	170,500,000 00
Reserve	..	103,000,000 00	..	145,121,624 00
Land obligations..	852,683,104	1,331,571,393 00	{ 2,040,003,198 955,607,895	3,020,960,252 00
Communal obligations	478,888,289		26,349,158	
Lottery bonds	..	..	..	
Mortgaged loans..	848,436,400	1,355,676,361 00	{ 1,966,602,884 1,096,115,103	3,062,717,987 00
Communal loans..	499,632,484			
Value of shares in the Stock Exchange	..	562 50	..	1,332 50
,, land obligations, 1877	..	378 00	..	379 50
,, communal obligations, 1875	..	506 00	..	519 50
,, the 3 per cent. "Rente"	..	76 67	..	87 40
Net profit	..	7,378,880 81	..	22,157,426 00
Dividend per share	..	35 00	..	63 00

5 and 6. The Crédit Foncier is a Joint Stock Company, consequently it is sufficient to purchase shares of the Society in order to be a member of the association.

Any owner of real property situated in France can borrow from the Crédit Foncier without being a shareholder of the Society.

7. Every real property offered in pledge by the borrower must be productive of a durable and certain revenue; according to this revenue the experts of the Crédit Foncier establish the value of the property. The sum lent must not exceed half of the value of the property.

The expenses of the expertise are all at the charge of the borrower.

Any proprietor who wants a loan must produce the following documents: —

(1.) The title-deeds of the property offered as guarantee.

(2.) A certified copy of the cadastral land register and of the cadastral plan.

(3.) The leases or the letting contracts, if any exist.

(4.) A declaration of income and charges.

(5.) The statement of the taxes of the current year.

(6.) Assurance policy against fire.

(7.) Register showing the state of the mortgaged debt on the property.

The average valuation of all the expenses which the obtaining of a loan involves is 3 per cent., once paid. These expenses include registration duty, the charges for registry of mortgages, the notary's fees, and a statement of a list of the mortgages.

8. The Crédit Foncier of France gives mortgaged loans at short terms without redemption for a period of one to five years, at the choice of the borrower; the interest of these loans is 4·85 per cent., without commission.

It gives mortgaged loans redeemable within ten to seventy-five years.

The interest in this case is also 4·85 per cent., without commission.

The borrower has always the right to free himself from liability by anticipation, by profiting by the redemption which has already been made. He can make partial repayments in anticipation. The loan in reality only lasts as long as the borrower wishes it to last.

The partial repayments by anticipation can only be repayments on the capital of the loan. Hence the annuity which the borrower must pay becomes diminished in proportion, but the duration of the loan remains the same.

9 and 10. Upon 3,394,162,783 fr. lent by the Crédit Foncier since its foundation, to real property, the Society has been forced by adjudication to purchase for 18 millions estates which have remained on its hands in consequence of the non-payment of the sums lent upon them. It is apparent that this figure is relatively small in

comparison with the amount of the mortgage debt of the Society.

11. The Crédit Foncier has materially lightened the charges of the debts weighing on property, in this sense, that it only asks for 4·85 per cent. interest, whilst the rate of interest paid by property at the time of its creation was, as was seen above, from 8 to 10 per cent.

12. No important reform has been actually demanded with reference to this institution.

13. Herewith are the required copies and forms of mortgaged papers, of shares and obligations.

Inclosure 3 in No. 4.

Sir J. Crowe to the Earl of Lytton.

My Lord, *Paris, November* 4, 1890.

In Lord Salisbury's Circular dated the 29th August certain questions were inclosed. They had reference to French institutions for making advances on real property; and instructions were given to communicate these questions to the French Government, and to ask for any official papers existing on the subject specified.

In reply to a letter addressed upon this matter to the Minister for Foreign Affairs, M. Ribot has been kind enough not only to forward a Report of the last general meeting of the "Crédit Foncier," two volumes of M. Josseau's work on "Crédit Foncier," and copies of various forms, but he has also given summary replies to each of the points indicated in the paper of questions.

These replies, which I have the honour to inclose, are clear and to the point; and they give an account of the history, constitution, and present position of Real Credit Associations in this country, which is as accurate as it is terse and comprehensive.

I have, &c.

(Signed) J. A. CROWE.

GERMANY.

No. 5.

Sir E. Malet to the Marquis of Salisbury.—(*Received December* 22.)

My Lord, *Berlin, December* 18, 1890.

With reference to your Lordship's Circular despatch of the 29th August last, inclosing certain queries respecting advances on

real property in Prussia, I have the honour to transmit to your Lordship herewith translation of a note from the German Government on this subject, together with a translation of the *pro-memoriâ* contained therein. I have also the honour to inclose a copy of the publication referred to in the *pro-memoriâ* : "Preussens Landwirthschaftliche Verwaltung in den Jahren 1884-87" (*vide* pp. 51–76).

I have, &c.
(Signed) EDWARD B. MALET.

Inclosure in No. 5.

Memorandum.

(Translation.)

In the printed Administrative Reports of the Royal Prussian Minister of Agriculture, Domains, and Forests, which were formerly transmitted to the British Embassy, especially in the last Report, on pp. 51–76, there is complete information concerning advances on real property in Prussia.

Of recent literary publications should, perhaps, be mentioned the following :—

Schmidt: "Normal Regulations for Prussian Mortgage Banks," Berlin, 1883 ("Normativbestimmungen für die Preussischen Hypothekenbanken").

By the same author, an "Inquiry into the Value of Real Property and Limitation of Loans," Berlin, 1884 ("Ermittelung des Grundstückswerths und der Beleihungsgrenze"); as also the Essays of Von Stengal on "Advances on Real Property, and Institutions for making Advances on Real Property" ("Bodenkredit und Bodenkreditanstalten), in "Hirth's Annals," 1878, pp. 841–901 ; and those of Hermes on "Agricultural Advances," in Von Stengal's "Dictionary of German Administrative Law," Freiburg, 1890 ("Landwirthschaftliches Kreditwesen im von Stengel'chen Wörterbuch des deutschen Verwaltungsrechtes," Freiburg, 1890).

Further information is afforded by the *note verbale* of the Foreign Office of the 24th August, 1888, and of the 8th January, 1890, to the British Embassy.

To complete the matter, the following answers are given to the separate questions :—

2. The main group of those institutions which are established and administered solely in the interest of the debtors are the "Landschaften" (Land-owners' Advancing Societies), ("Ritterschaftliche Kreditvereine"); the chief representatives of such advancing Societies as look after the business interests of the creditors at the same time are Mortgage Companies ("Hypotheken Actien-Gesellschaften)."

The statutes of the "Landschaft" of Silesia and Saxony, and of the Prussian "Joint Stock Mortgage Bank" ("Bodenkredit-

Actien-Bank"); which were communicated to the British Embassy on the 24th August, 1888, and 8th January, 1890, afford a means of forming a comparison in the case of each of the "Advancing Institutions."

3. Neither the "Landschafts" nor the Mortgage Banks are backed up by a State guarantee. In the cases of some of the older "Landschafts," established in the former century, a State subsidy was granted to defray the costs of their establishment to begin with. Both the "Landschafts" and the Mortgage Banks are subject to State supervision. In the case of the "Landschafts" a certain co-operation in the administration is joined to the right of supervision, in so far as the general meetings are summoned and presided over by a State Commissioner, and the officials of the institution confirmed by the State. In the case of Mortgage Banks the interference of the State is limited to simple supervision. Only in the case of the independently organized "Prussian Central Company for Advances on Property" ("Central Boden-Kredit-Aktiengesellschaft") does a State Commissioner act as a co-operating functionary in the issuing of mortgage certificates ("Hypothekenbriefe").

5. In no case are the owners of the land legally bound, in the event of an advance being necessary, to obtain the capital which they require from "Landschafts" or Mortgage Banks.

On the contrary, the so-called general guarantee is in vogue in connection with most of the older "Landschafts," by virtue of which all the larger properties ("Rittergüter") situated in the "Landschaft" district, as well as all those which are not mortgaged, are responsible for the liabilities of the "Landschafts." But this Regulation, as far as is known, has never been carried into effect.

7. The proof of ownership is without difficulty for the proprietor desirous of raising a loan, since throughout almost the entire territory of the State the land book system affords this proof of itself.

The costs of mortgaging a property vary not merely according to the amount of the mortgage and the size of the property to be mortgaged, but also according to the manner in which the proprietor has his property valued.

Should the proprietor be satisfied that the value of his property, where this is admissible according to the statutes, should be estimated on the basis of the amount stated in the assessment of the ground tax, the costs are much lower than when an exact valuation has to be undertaken by experts.

As a rule, the costs which ensue from mortgaging a property with the advancing Directory ("Kreditdirektion") vary from 20 to 400 marks.

8. The "Landschafts" alone issue loans subject to amortization ("Amortisationsdarlehne"). The Mortgage Banks are also empowered, within certain limits, to issue terminable mortgage certificates ("Kündbare Pfandbriefsdarlehen").

Otherwise, an amortization of at least ½ per cent. annually is prescribed to these institutions.

The debtor is allowed to repay his amortization loan before its expiration both in the case of "Landschafts" and of Mortgage Banks; still some of these institutions stipulate that this repayment should be made in loan certificates (mortgage certificates).

ITALY.

No. 6.

The Marquis of Dufferin to the Marquis of Salisbury.—(*Received December* 29.)

My Lord, *Rome, December* 2, 1890.

In reply to your Lordship's Circular despatch of the 29th August, I have the honour to forward herewith translation of a Report that has been furnished me by the Italian Government respecting advances on real property in this country, together with six printed inclosures referring to the same subject.

I have, &c.

(Signed) DUFFERIN AND AVA.

Inclosure in No. 6.

Report.

(Translation.)

1. In 1861 it was ascertained that real property in Italy (excluding the Venetian province and Latium, not then united to the kingdom), represented a value of 25,200,000,000 lire (1,008,000,000*l.*) yielding an approximate income of 1,008,000,000 lire (40,320,000*l.*) or 46 lire 68 c. per hectar,* burdened by 4,225,000,000 lire (169,000,000*l.*) of mortgages. That is to say, the mortgages amounted to one-sixth of the total value of the property. The mortgage banks had granted, up to the 31st December, 1861, loans for less than 100,000,000 lire (4,000,000*l.*).

The average rate of interest for Northern Italy,† including expenses, was then calculated at 8 per cent., yielding a total annual sum of 338,000,000 lire for interest (13,520,000*l.*). Imposts and taxes amounted to 281,000,000 lire (11,240,000*l.*); therefore, out of the income yielded by real property, only 389,000,000 lire (15,560,000*l.*) remained in the hands of proprietors, not including 24,000,000 lire (960,000*l.*) spent in notarial fees, brokerage, valuations, &c.

This explains the very difficult condition in which real property

* Annex No. 1 to the draft Law on the institution of the "Crédit Foncier Agricole." Professor Pantaloni reckons for 1883-88 rural property in Italy to 33 milliard lire (1,320,000,000*l.*), and buildings to 10 milliard lire (400,000,000*l.*).

† It may be worth while remarking that, after the Law limiting the rate of interest was abolished in the old provinces by Count Cavour, statistics were collected of mortgages contracted at a rate above 5 per cent., from which it appeared that from the 6th June to the end of July 1857 the average rate of interest on mortgage loans above the legal rate was 7·40 per cent.

was placed. The income not only diminished, but the property itself was absorbed by the heavy taxes which burdened it.

The question raised in France, which led to the establishment of the "Crédit Foncier," was taken up in Italy, and in 1853 a draft Law, presented by Count Cavour, proposed to intrust the "Credito Fondiario" to Joint Stock Companies, with exclusive privilege for a term of twenty-five years, not, however, excluding mutual associations of proprietors. Owing to the political events that occurred at the time, and which led to the unity of Italy, Count Cavour's scheme was dropped.

By a subsequent Bill, dated the 9th June, 1862, it was intended to vest the "Credito Fondiario" exclusively in a private Company. An agreement entered upon between a group of bankers, amongst whom were some of the promoters of the "Crédit Foncier" in France, laid the foundation of a great Mortgage and Agricultural Bank, with a capital of 100,000,000 lire (4,000,000*l.*). This Bank was to have the privilege of operating throughout the whole of Italy, and to enjoy a State loan of 10,000,000 lire (400,000*l.*) without interest. This scheme was also abandoned.

History and Development of the Real Credit Institutions.

Meanwhile, the idea of utilizing existing Mortgage Banks* began to be entertained. Some of these Banks are very old. The first in chronological order is the Monte dei Paschi, of Siena. In 1500 the Republic of Siena, for the pecuniary assistance of its citizens, contracted with certain Jewish capitalists and authorized them to grant loans on pledges to the inhabitants of Siena. The concession proved very profitable to the Jews, but not so to the loan seekers, and in 1569 the Municipal Administration of Siena determined to re-establish the "Monte Pio," which had been unsuccessfully started in 1471. This institution limited its operations to ordinary pledges, and the mortgage business remained in the hands of the Jews. In order to put a stop to this, the Municipality of Siena decided to establish a special Mortgage Bank and issue shares of 100 scudi each (588 lire=23*l.* 4*s.*). The Grand Duke Ferdinand II, by a Decree of the 4th March, 1624, guaranteed 200,000 scudi (1,176,000 lire=47,040*l.*) for the engagements of a Deposit and Loan Bank, on condition that the Commune of Siena, as well as all those who should avail themselves of the benefits offered by this new institution, should be held bound to indemnify the State. This institution was called "Monte Pio dei

* Up to the 31st December, 1888, the various Banks, mortgage ones excluded, had invested the following capitals in mortgages :—

	Lire.	£
Savings Banks	265,885,243	= 10,635,408
Ordinary Banks	200,553,867	8,022,152
Co-operative Banks	10,556,507	422,260
Opere pri di Credito (Monte di Pietà, &c.)	12,314,348	492,572
Total	489,309,965	19,572,392

Paschi." Its chief object was to offer capitalists a good investment on security of property, and to help with money, at a reasonable rate of interest, all those who were in a position to offer security for the restitution of the loans.

In 1818 the "Monte dei Paschi" became a regular Mortgage Bank.

In Lombardy the real credit business was in the hands of the Savings Bank of Lombardy, which invested 82 per cent. of its capital in mortgages.

This Bank was started in June 1823, with a capital of 300,000 lire guarantee fund (12,000*l.*), subscribed by the "Central Commission of Beneficence," which sum represented the proceeds of the 1-centime impost of the year 1817. The Commission was appointed in 1816, in order to succour the poor and alleviate the sufferings caused by the scarcity which afflicted Europe at the time. To place the Commission in possession of the necessary funds wherewith to carry out its object, a surtax was levied in 1817 of 1 centime for every scudo (45*s.*) of real property situated in Lombardy. This surtax yielded 1,247,707 lire (49,908*l.*).

When the scarcity came to an end the Government decided to leave the surplus of the tax in the hands of the Commission, which thus became permanent. Invited by Government in 1823 to deduct from the capital in hand the amount necessary to constitute a guarantee fund for the "Savings Bank," the Board agreed, on condition that the administration of the fund should be left in their hands.

Kindred institutions, which existed previous to the two Banks above mentioned, and others which were afterwards started, prospered so well that in course of time they became first-class Banks, and recourse was had to them by the promoters of the Law regulating real credit in Italy.

By the Law of the 14th June, 1866, the "Credito Fondiario" was intrusted to eight corporate Banks, possessing a foundation capital but paying no dividends. A special zone was allotted to each out of the eight zones into which the kingdom was divided. Each of the eight Banks assigned a certain sum as guarantee for mortgage operations.

This Law laid down as the objects of the "Credito Fondiario" the following operations:—

(*a.*) Granting of loans on the security of first mortgages to the extent of half the value of the property. The loans to be reimbursed by the system of amortization.

(*b.*) Acquisition by cession or surrogation of mortgage credits, on the conditions stated above; such credits to be redeemable by amortization.

(*c.*) Carrying out mortgage operations by means of bonds, whose nominal value is to represent the capital due by the mortgagers.

(*d.*) Advance of money by opening current accounts guaranteed by a mortgage of the same kind as for the other loans.

(*e.*) The gratuitous collection on behalf of mortgagers of coupons of Italian Public Rente, Treasury bonds, &c., provided the amounts collected go to the current account of such mortgagers, or be kept in hand for the purpose of purchasing mortgage bonds, or for payment of instalments due subsequent to the said collections.

Mortgage bonds may be received in pledge for advances of money by all banking firms within the statutory limits. The "Credito Fondiario" banks are to receive the bonds at not more than four-fifths of their quotation, to the extent of the special fund each will devote to such advances.

The action of these eight Banks having proved insufficient to meet the demands of landlords, although up to the 31st December, 1885, they had entered upon 8,355 mortgage agreements for a sum of 330,981,153 lire (13,239,244*l.*), it was deemed expedient to promulgate another Law (21st December, 1884) in addition to the existing one, both Laws being then embodied in one (22nd February, 1885), by which the zones or provinces mentioned above were abolished, and the Government were empowered to authorize by Royal Decree companies and institutions having a paid-up capital of 10,000,000 lire (400,000*l.*), as well as mortgage associations amongst proprietors of real property—in this latter case provided the value of their property amounted to no less than 5,000,000 lire (200,000*l.*)—to transact mortgage business.

Further, this Law sanctioned the issue of mortgage bonds (hitherto bearing a uniform rate of interest—5 per cent.) at three different rates—5, 4½, and 4 per cent., and authorized mortgagees to grant loans to the extent of three-fifths of the value of the property offered as security, provided the loan was required exclusively for freeing the property from existing purchase debts, or from charges in the entail.

In consequence of the said Law the National Bank of the Kingdom ("Banca Nazionale del Regno") took up the mortgage business, assigning for that purpose the sum of 25,000,000 lire (1,000,000*l.*), which was afterwards raised to 30,000,000 lire (1,200,000*l.*). The "Banca Tiberina," which had obtained a similar grant, has not up to the present been able, owing to the building crisis, to do much in the way of mortgages.

Present Position, &c.—The "Credito Fondiario" Banks are at present eight in number, and are divided into two classes:—

(*a.*) Banks that are corporate institutions ("Enti morali"), and which had obtained the right of lending on mortgage in virtue of the Law of 1866; and

(*b.*) Companies formed of shareholders authorized by the Law of 1885.

None of these Banks were originally started as Real Credit Institutions, but operated as branch departments to ordinary general banks.

The corporate banks were eight in number, but owing to the breaking up of the Mortgage Department of the Savings Bank of Cagliari, which happened on the 10th September, 1889, in con-

sequence of maladministration by the Director and the mistakes of negligent Administrators, their number is at present seven, viz.:—

Banco di Napoli.
Banco di Sicilia.
Monte dei Paschi di Siena.
Opera Pia di San Paolo di Torino.
Savings Bank of Lombardy.
Savings Bank of Bologna.
Banco S. Spirito di Roma.

All these, as already stated, are corporate Banks, and their profits go towards increase of capital. They are well known institutions, and enjoy a very high reputation, especially in their own districts.

The Law regulates—

The operations which they are all, without distinction, allowed to transact;

The minimum security for which each mortgage is to stand;

The amount of each bond, which must not be for less than 100 lire (4*l.*), and are, as a matter of fact, of 500 lire each (20*l.*);

The legal facilities for the prompt and effectual recovery of loans on mortgage.

The Law also enacts that neither mortgage bonds nor the interest due thereon, nor the mortgage credit accounts, are liable to seizure, and allows the investment or conversion of money belonging to incapacitated persons, minors, or married women, and, in general, of all sums that are to be employed in mortgage loans; but the banks are, as a rule, left free in their operations, with the exception of a Government control to insure the observance of the Laws and Regulations.

Each Bank has its own administrative bye-laws. It is customary for each Mortgage Bank to have a Council or Board of Administration, who are called upon to examine the Reports of the experts, the valuations, and legal opinions. It rests with the Board to accept or refuse proposals of mortgages. When a mortgage proposal is entertained, a first conditional agreement is signed, which is followed by a final contract, when the conditions of the preliminary agreement have been fulfilled.

The loans are given in mortgage bonds at their nominal value, and bear the interest specified in the mortgage agreement. Generally the Bank granting the loan undertakes to sell the bonds on payment of a commission.

The reimbursement of the loans is effected by half-yearly instalments, which include interest, commission, office expenses, refund of registration and other taxes, and amortization, calculated in such a manner that the loan shall be fully paid off in not less than ten years nor more than fifty.

These half-yearly instalments are payable in cash.

The whole of the bonds issued are guaranteed by the whole of the mortgages accepted, and the credits derived from loans are

employed by preference for paying interest and for the amortization of the bonds. The bearer of the bonds has no claim on any one single mortgager, but only on the Bank.

The bonds are detached from a register, and must bear the signatures of the Director, or that of an Administrator, as well as those of the Cashier and of the Controller. They are divided in distinct categories according to rate of interest, and may be issued to bearer or in the name of the owner. The latter even with coupons payable to bearer.

The reimbursement of the bonds at par is effected by half-yearly drawings of as many bonds as are necessary to make up the amount of amortization due by the mortgagers, and of any cash payments received towards reimbursement of capital.

These drawings take place publicly on the 1st February and on the 1st August, in the presence of a Government Delegate, and the bonds drawn are paid in cash at par or after the 1st of the subsequent months of April or October respectively. The coupons bear the date of the 1st April and the 1st October of each year, when they fall due.

Each Mortgage Bank has established a branch office in the various towns where they transact business.

All the Banks are in correspondence, and pay each other's half-yearly coupons.

2. There have never been in Italy mortgage associations amongst proprietors, not even after the Law of 1885 that authorized their formation.

3. The State has not granted loans to Mortgage Banks nor offered to stand security, but has only reserved for itself the right of supervision, which is exercised through the Ministry of Agriculture, Industry, and Commerce by means of inspections.

They are also bound to communicate to the Ministry the Resolutions of their Boards of Administration within eight days of their convocation; and the Ministry within the ten following days may annul, by Decree, giving their reasons, such Resolutions as are contrary to law or the regulations, notice being at once given to the institution concerned.

Mortgage Banks are also bound to forward to the said Ministry:—

(1.) Their financial statement at the end of every two months;

(2.) Their annual balance-sheet;

(3.) A Return of the mortgages awaiting settlement and those in dispute at the close of each year.

They are also bound, within eight days from the closing of their half-yearly budget, to prepare a tabulary statement embodying the following information respecting each mortgage loan granted:—

(1.) Original amount of loan;

(2.) Date of the contract;

(3.) Year of amortization;

(4.) Amount of the half-yearly amortization;

(5.) Amount, if any, forestalled in bonds;

(6.) Amount, if any, forestalled in cash;

(7.) Losses, if any, liquidated during the half-year.

A copy of the said statement, which will thus contain all the information needed to fix the number and amount of bonds to be drawn every six months, must also be forwarded to the Ministry. The Ministry examines all these documents and makes observations thereon.

Inspections will take place twice a-year, at the time of the half-yearly drawings.

From the documents submitted to them the Ministry collect the data respecting the business of the half-year, and instruct the Commission accordingly.

4. The information demanded is contained in the documents which accompany this paper.

The state of the money market is at present very abnormal, owing to the financial crisis under which a great portion of Italy is labouring. The Public Rente, which in 1888 was quoted at an average of 97·54, went down in 1889 to 95·95 (−1·59), *i.e.*, a greater fall than in 1888 as compared with 1887 (0·95); or 1887 as compared with 1886 (1·10).

Mortgage bonds, on the contrary, suffered less during 1889 than Public Rente. Quotations were good for the bonds of the "Opera Pia" of San Paolo, of Turin (+5·280); "Santo Spirito" of Rome (+4·680); 4½ per cent. "Monte dei Pascha" of Siena (+2·434); 5 per cent. "Savings Bank" of Milan (+0·376); "Savings Bank" of Bologna (+0·155); 4½ per cent. "Banca Nazionale" (+6·501); and 4 per cent. of the same bank (+9·798).

5. In Italy there are no mutual associations amongst proprietors of real property for mortgage purposes. All owners of real property who can offer a first mortgage as security for return of loan can avail themselves of the ordinary Mortgage Banks within the limits fixed by law.

6. The advantages may be summed up thus:—

(1.) Return of loan by payment of instalments within a period of time varying from ten to fifty years;

(2.) Certainty that, during the time agreed upon, provided the half-yearly instalments are paid regularly, reimbursement of the loan will not be demanded;

(3.) Exemption from taxes for registration, mortgage, stamps, inscription, &c., by payment of a 15-centime subscription.

(4.) Right of mortgager to redeem at any time, wholly or partly, the mortgage by refunding the loan either in cash or in bonds at their nominal value.

7. No uniform system is adopted by the Mortgage Banks. Each Bank has its own system within the requirements of the law. All the Banks demand, at the time when the application for a loan is made, the deposit of a sum to meet the expenses of expert.

Title of Ownership.—All applications for loans must be accompanied with the following documents:—

(1.) A statement showing the nature of the property, the

Commune in which it is placed, the number of the "Cadastre" and of the Census Maps, and the limits of the property;

(2.) Documentary proofs as to the title and value of the property;

(3.) Documentary proofs that the property is free from mortgage, or its condition in that respect.

The expenses vary in different Banks. The Savings Bank of Bologna itself advances the money necessary for preliminary expenses.

According to the Rules of the Mortgage Department of the "Banca Nazionale," the expenses connected with the stipulation of the mortgage contracts are charged to the mortgager. Some notaries who have an agreement to this effect with the "Banca Nazionale" allow a reduction of 50 per cent. on their fees.

In liquidating the expenses connected with valuations and legal examinations chargeable to the mortgager, the said Bank makes use of the following Percentage Table:—

	Town Property.	Rural Property.			
		In Provinces that have a regular Cadastre.		In Provinces that have no regular Cadastre.	
		In Communes having a Railway Station.	In Communes that have no Railway Station.	In Communes having a Railway Station.	In Communes that have no Railway Station
	L. c.	L. c.	L. c.	L. c.	L. c.
1. From 1,000 to 15,000 lire ..	1 65	2 35	2 55	2 75	3 05
2. ,, 15,000 ,, 25,000 ,, ..	1 10	1 80	2 00	2 20	2 40
3. ,, 25,500 ,, 50,000 ,, ..	0 85	1 55	1 75	1 95	2 15
4. ,, 50,500 ,, 100,000 ,, ..	0 65	1 30	1 40	1 50	1 60
5. ,, 100,500 ,, 200,000 ,, ..	0 40	1 00	1 10	1 20	1 30
6. ,, 200,000 lire upwards ..	0 25	0 40	0 50	0 60	0 70

This Bank has also fixed a minimum of 50 lire (2*l.*) for applications for mortgage loans on the security of town property, and 100 lire (4*l.*) for those on rural property.

As regards the expenses of stipulations, it was not possible to adopt the method stated above.

During the year 1888 the Mortgage Department of the "Banca Nazionale" received applications for mortgage loans to the amount of 57,552,500 lire (2,302,100*l.*), and the sum of 554,749 lire 96 c. (22,189*l.*) was deposited according to the tariff.

Proportion between Loan and Value of Property.—As a general rule Mortgage Banks grant loans to the extent of half the value of real property; but, by the Law of 1885, they are authorized to extend the loan to three-fifths of the value, when the money is

exclusively required to free rural property from any remaining debt of purchase or charges in the entail. The property offered for mortgage must yield a certain and durable income. According to the old Law of 1886, it was necessary that the yearly instalments which mortgagers bind themselves to pay to the Bank should amount to less than the net yearly income of the property; and that each mortgage contract should not contemplate a sum less than 1,000 lire (40*l.*), or more than 500,000 lire (20,000*l.*).

It is not possible to give the percentage of the total expenses necessary to obtain a loan.

8. Amortization is obligatory in all cases of mortgage loans, and, further, the mortgager may ask the Bank to open a current account or to advance him money; but these latter operations are kept within limited proportions.

Mortgage loans are granted for a period varying from ten to fifty years.

The annual instalments include amortization, interest on capital, and a yearly sum not exceeding 45 centimes for every 100 lire of loan to cover commission, office expenses, and the 15 centimes for registration, stamps, and other taxes.

The interest on loans is equal to that on the mortgage bonds issued. This interest, the annual payments, and the amounts due to the lending Bank are payable in cash.

The single amounts naturally vary with each loan; but the 15 centimes subscription remains unvaried in all cases. A fixed commission, and a contribution for office expenses (45 centimes) are also charged by every Bank, but all Banks do not make the same charges; thus, the "Banco di Napoli" at one time reduced its charges to 29 centimes; but at present they charge 45 centimes; the "Banco di Sicilia" and the Savings Bank of Milan charge 25 centimes. Other Banks have reduced the amount only for mortgages yielding a certain rate of interest.

The annual instalments payable for a loan of 100 lire varies according to the time for which the loan is granted, and to the interest charged thereon. The Law has fixed three different rates of interest—5, 4½, and 4 per cent. Some Banks have maintained a single rate of interest (5 per cent.); but the greater part adopt more than one rate according to the kind of operation. The Savings Bank of Milan charges a uniform rate of 4 per cent.

The income tax payable by the possessor of the bonds is by some Banks charged to the mortgager, and by others partly to themselves and partly to the mortgager. It thus happens that the bond yields to its owner interest net of income tax; but for the mortgager the actual interest on the loan is represented by the net interest which goes to the owner of the bond, plus the whole or part of the income tax which is, according to the case, placed to his charge.

In the Report on the industry, commerce, and credit for the year 1887 will be found at p. 401 a Table giving the various amounts which constitute the yearly instalments, and at pp. 404-407 the amount of the yearly instalments for a loan of 100 lire.

Return of Loan before the appointed time.—Mortgagers are at liberty at all times to free themselves wholly or partly from the mortgage by refunding the loan received, or any part thereof, in cash or bonds at their nominal value, and by paying the Bank's charges and those of the revenue. The charges of the Bank, as already stated, amount to 45 centimes for every 100 lire of forestalled capital, or such less amount as shall have been specified in the mortgage contract.

The fact of a partial forestalment of the loan being made does not affect the charges connected with the State revenue (15 centimes for every 100 lire) payable during the term of years specified in the original contract; but should the whole loan be repaid, then, and in that case only, one-fourth of the said charges are due.

There are no provisions respecting the recapitalization of the remainder of the loan, but the mortgager is at liberty either to reduce proportionally the amount of the yearly instalments still due without altering the number thereof as originally agreed, or to leave unaltered the amount of the single yearly instalments and reduce their number.

It is a remarkable fact that the greater part of the mortgages are redeemed before the appointed time. The causes that lead to this are various, but we shall mention two; the first is that the charges due to the Bank, as well as the subscription to the revenue taxes, are reckoned at a yearly fixed amount per every 100 lire of the original loan. It thus happens that when this is partly amortized after a certain number of years the said charges continue to weigh upon the remaining portion; so that, as a matter of fact, the remaining capital is chargeable in a higher proportion. The second cause is that land-owners having property under mortgage pay for such property the same amount of land tax* as if the property were unburdened, an arrangement hardly consonant with their interest.

9. The payment of interest, annual instalments, commission and refund of loan admit of no delay. From the day when such payments fall due and are not effected the lending Bank begins to charge interest. In case of delay in payment the Bank is empowered to demand payment of the full amount due. As a rule the Banks wait till two half-yearly instalments have fallen due before taking summary proceedings.

10. Mortgage loans are guaranteed by a first mortgage on property worth twice the amount of the loan. There is, therefore, no need for a further guarantee than that under mortgage. But if it should happen that the lending Bank is not able to refund itself completely by selling the mortgaged property, a claim can be made in the same manner as by all other creditors of the mortgager.

11. The conditions on which loans are granted by Mortgage Banks may certainly be considered advantageous to landed property, as compared with the conditions which would be imposed

* At present the land tax and surtax yield 220,000,000 lire (8,800,000*l.*), and the tax and surtax on buildings 125,000,000 lire (5,000,000*l.*).

by ordinary money-lenders. We have not, however, the means of putting these advantages in figures.

12. A new Law on Mortgage Banks was passed in July 1890, and steps are being taken to put it in force.

It is therein enacted that the old zones or provinces established by the Law of 1866 be repristinated, and a new Real Credit Bank constituted as a National Joint Stock Company ("Società Anonima"), with a capital of 100,000,000 lire (4,000,000*l.*), and exclusive privilege for the whole kingdom.

This privilege is to last for a period of not more than fifteen years.

In order to extend the market for the circulation of the bonds to foreign countries, and at the same time to leave them under the control of the issuing Bank, it has been decided to leave it to the option of mortgagers to receive the loan redeemable in currency or in gold.

It is also enacted that existing Mortgage Banks may join in the formation of the new one; but up to the present only the "Banca Nazionale" has decided to do so.

The Law on the "Credito Agrario," of the 23rd January, 1887, has special reference to the mortgage loans granted by properly authorized Banks for agricultural improvements, and for the transformation of crops to owners of rural property and to corporations legally constituted. An important innovation in this Law is that the lending Banks may claim a premium for any improvements obtained in consequence of the loans granted by them for that purpose.

This Law has not yet come into operation, owing to the unsettled state of the money market in Italy at the present time.

13. The Ministry of Agriculture, Industry, and Commerce possess only one copy of the forms of bonds, &c., used by mortgage institutions in Italy. In order to obtain copies application must be made to the several Banks.

PORTUGAL.

No. 7.

Sir G. Petre to the Marquis of Salisbury.—(*Received March* 11.)

My Lord, *Lisbon, March* 7, 1891.

WITH reference to my despatch of the 11th September last, I have the honour to inclose the translation of a note in which Senhor du Bocage states, in answer to my note of the 28th ultimo pressing for a reply to the queries on the subject of institutions in Portugal for advancing money on real property, that the local authorities have been applied to for information, as the proper

Department of the Government does not possess the requisite data to enable it to answer them.

I have, &c.
(Signed) GEORGE G. PETRE.

Inclosure in No. 7.

Senhor du Bocage to Sir G. Petre.

(Translation.) *Foreign Department, Lisbon,*
Your Excellency, *March* 2, 1891.

I BEG to inform your Excellency, with reference to the note which your Excellency did me the honour to address to me on the 28th ultimo, that, as the Government Office does not possess the necessary data to enable it to reply to the queries on the subject of institutions in Portugal for the purpose of advancing money under mortgage on real property inclosed in your Excellency's note of the 11th September of last year, the local authorities have been applied to for information upon this matter, and as soon as that information, which has already been pressed for, is received, the queries will be at once answered and returned.

I avail, &c.
(Signed) JOZÉ VICENTE BARBOZA DU BOCAGE.

SWITZERLAND.

No. 8.

Mr. Scott to the Marquis of Salisbury.—(Received October 9.)

My Lord, *Berne, October* 6, 1890.

IN obedience to the instructions of your Lordship's Circular despatch of the 29th August last, I submitted to the Federal Government the questions annexed to it respecting institutions for making advances on real property; and I have now the honour to inclose translation of a Report which the Federal Ministry of the Interior has been good enough to draw up in reply, accompanied by several official publications giving most of the details desired by Her Majesty's Government.

The Federal Foreign Office, in forwarding this Report to me, offers to endeavour to supply any further information which may still be required on any of the points indicated in the Report.

The Report itself is necessarily of a general character, as it is difficult, if not impossible, to give full details in the case of a group of twenty-five autonomous States.

With regard to query No. 7, I may observe that the majority of Cantons already possess a system of land registration analogous to the German "Grundbuch" system, from which the title and valuation of the land can be readily ascertained, and that most of the other Cantons have the French system of the "Cadastre."

I have, &c.
(Signed) CHARLES S. SCOTT.

Inclosure in No. 8.

Report.

(Translation.)

In compliance with the request of Her Majesty's Legation, the Federal Department of Foreign Affairs has the honour to communicate the following particulars relative to the organization of real agricultural credit ("crédit agricole réel"), which have been supplied by the Federal Department of the Interior:—

"Real agricultural credit in Switzerland is worked by means of Mortgage Banks or Companies, Savings Banks, and capitalists.

"The last-mentioned class, however, are no longer of any importance as lending agents, the Mortgage and Savings Banks being at present almost the only sources from which the landed proprietor can borrow. We shall therefore confine our remarks to them.

"Mortgage Banks may be divided into two classes: State institutions and institutions of a mixed character; that is to say, which are partly private, partly public. In order to give an exact idea of the character of these Banks, we annex all the Regulations, Reports, &c., respecting the Mortgage Bank of the Canton of Berne, which is a State establishment, and the most important institution of its kind in Switzerland, as well as those of the Mortgage Bank of the Canton of Vaud, which is of a mixed character. We would call special attention to the description, at the end of the last Report (1889), of the working of the Bernese Mortgage Bank, where will be found an excellent account of the gradual development of this most important institution, which has done such good service to the Canton which created it.

"If we had to pronounce on the respective merits of the two systems, we think that, having regard to the results obtained in the Canton of Berne, we should give the preference to a State establishment. Not that we would do away with private banks, for one single establishment would not by itself suffice for the wants of a whole Canton. Nor is it indeed desirable that it should. But the shareholders of a bank have, as a general rule, but one object in view, namely, to draw large dividends, and in order to

attain this end they raise as high as possible the rate of interest on their loans, while the State, being only concerned with the interests and prosperity of its citizens, makes advances of money on the easiest terms possible to those who are forced to borrow. Apart, then, from the general object common to all establishments of real credit, which will be defined more precisely later on, a State Mortgage Bank ought, in our opinion, to fulfil another mission, namely, to regulate the rate of interest on mortgage loans.

"And this mission the Mortgage Bank of the Canton of Berne has thoroughly fulfilled. Twelve or thirteen years ago the interest on mortgage loans was 5 per cent. The Bernese Mortgage Bank has successively fixed its rate of interest at $4\frac{3}{4}$, $4\frac{1}{2}$, $4\frac{1}{4}$, and finally at 4 per cent., and the other Real Credit Banks have been obliged to follow suit. We are quite aware that the primary cause of the fall in the rate of interest has been the commercial crisis which has been passing over Europe for the last fifteen years, but it is, nevertheless, an undeniable fact that in the Canton of Berne the interest on mortgage loans would never have fallen so rapidly nor so low had there been no Cantonal Bank, and had that Bank not been entirely withdrawn from the influence of interested capitalists. The initiative taken by that institution has, moreover, been far from prejudicial to its own interests, for since the year 1877 the amount of its business has more than doubled. In 1877 the sum total of the deposits lodged with the Bank amounted to 1,148,629*l.*, while in 1889 it had risen to 3,032,389*l.*; in 1877 the loans effected by the Bank amounted to 1,640,586*l.*, while in 1889 they reached the sum of 3,391,208*l.*

"Mortgage Banks exist in the majority of the Swiss Cantons.

"Savings Banks are institutions of a purely private character, though here and there certain communes have participated in their foundation by taking a limited number of their shares. They are Joint Stock Companies ('Sociétés par Actions'), and as such come under the provisions of the twenty-seventh heading of the Federal Code of Liabilities ('Obligations'), whereas the Mortgage Banks are subject to the public law of the Canton in which they are situated whenever the State, that is to say, the Canton, guarantees the liabilities which they have contracted (Article 63 of the Federal Code above quoted), while, in the contrary case, they are placed on the same footing as Joint Stock Companies. The majority of Savings Banks have also the peculiarity of being at the same time establishments of personal credit. A copy of the statutes of one of these Banks (the Moutier District Bank in the Bernese Jura) is annexed. Savings Banks are common throughout Switzerland. A publication issued by our Statistical Office, and forwarded herewith, gives further particulars as to their working.

"The original idea which presided over the foundation of both the Mortgage and the Savings Banks was the desire to provide agriculturists with the means of borrowing money on their land, for a long term and at a moderate rate of interest, repayable in fixed annual sums.

"The Mortgage and Savings Banks have rendered and continue to render immense services. They lend on first mortgages alone, and thus compel the borrower to pay off, by means of the loan contracted, all the other mortgages having a prior claim on the property. By this means the position of the debtor becomes more clear and defined. They enable him gradually to disencumber his property, and even to add to it by fresh purchases of land which he would not otherwise have been in a position to pay for in cash, and, finally, as we have already shown, to substitute one single debt for a number of smaller ones. Thanks to the system of amortization, the agriculturist, originally in debt, finds himself, after a certain number of years, in possession of a property entirely free and disencumbered.

"Some persons regret that these Banks have, like all corporate bodies, tended to develop one of the regrettable features of our economical and social organization, by rendering less frequent direct relations between the agriculturist who borrows and the capitalist who lends. But this is not, in our opinion, a serious drawback. The kind of moral tutelage assumed by the creditor over the debtor was not always of a very friendly character, and very often resulted in the debtor falling entirely into his creditor's power. The Banks, by emancipating the debtor, have, we consider, rather exercised a salutary influence in this respect. The debtor who regularly pays his interest need have no fear of being called on to refund the capital, and has in every way become more independent.

"Moreover, this so-called drawback, which is not one at all in our eyes, is more than compensated for by other advantages. Once the first formalities accomplished, the relations of the borrower with the Credit Bank are of the simplest kind, entailing no useless expenditure. In the same way matters are much simplified for the capitalist. Instead of having to hunt up a borrower, to inquire into his solvency, to go to the Notary and to the Mortgage Registration Office, &c., he merely proceeds to the Bank, buys a bond or places a certain sum on deposit, and when payment is due he has not to await the debtor or take proceedings against him, but simply detaches a coupon or signs a receipt in exchange for hard cash.

"We are speaking, we need hardly say, only of such Banks as are properly administered and controlled.

"As regards Establishments of Personal Credit ('Crédit Mobilier et Personnel'), respecting which we must say a few words, the position of the agriculturist is that of any other class of the population. He can, if his name be inscribed on the Commercial Register, borrow money at a Bank by signing a bill of exchange. It is true that the peasant does not often avail himself of this means of obtaining funds: in the first place, because the rate of interest is too high, and in the second, because he is afraid of injuring his credit, for a peasant who has dealings with bankers is at once discredited. He prefers to apply to the Savings Banks already mentioned, which advance him money on bills, acknowledgments ('reconnaissances') backed by personal or other

securities ('garantis par nantissement ou cautionnement'). Some Banks also lend on simple bonds similarly secured. Private individuals also occasionally make advances on notes of hand, but this practice, as in the case of mortgage loans, is becoming more and more rare.

"Let us now proceed to consider the co-operative movement.

"There is nothing new under the sun. Co-operation has long been in existence in Switzerland. The name alone is new, the institution is old. Cheese dairies, the use of common pasture lands, the draining of marsh lands, the maintenance or construction of boundary roads, &c., are all forms of agricultural co-operation practised in Switzerland.

"As regards that form of co-operation which aims, on the one hand, at lessening by combined action the expenses of procuring certain necessary articles, and, on the other, at bringing the agricultural producer into closer relations with the consumer, and thus doing away with the profits of the middleman, its introduction dates from a later period, but its progress has been rapid. To take one example, there are, to our knowledge, more than a hundred Swiss Agricultural Societies and Co-operative Associations that purchase seeds for the benefit of their respective members.

"Agricultural credit, even, is now being organized on the co-operative system. In the Canton of Berne two Associations analogous to the Raiffeisen Banks have been started. We refrain from giving a detailed description of the organization of these Banks, as we suppose that Her Majesty's Government will have received all the necessary information concerning them from the German Government, but we will say a few words respecting their working and development. The first of these institutions, founded in March 1887, at Schosshalde, a suburb of Berne, had at the end of that year enrolled forty-two members contributing each 2*l.* During 1887 savings to the amount of 169*l.* were paid into the Society, while 126*l.* were advanced in loans. Purchases of wine, cheese, and coffee were moreover made to the value of 208*l.*, with a realized profit of 4*l.* The second Society, that of Zimmerwald, composed of thirty-five members, contributing 1*l.* 8*s.* 4*d.* each to the capital of the Society, has had savings to the amount of 230*l.* paid into it, has advanced 87*l.* in loans, and has purchased manure for a sum of 82*l.* We have no doubt that the example thus set will be followed in other parts of the country.

"We have still to refer to the Loan Banks, which advance money for the purchase of cattle, established in the Canton of Thurgau. At about the same time as Raiffeisen was laying the foundation of his work in Germany these Loan Banks were founded in the Canton of Thurgau for the purpose of facilitating the purchase of cattle. The same idea which inspired the German philanthropist presided over the establishment of these institutions. They were first formally sanctioned by the Law of the 22nd September, 1851, on the subject of the pledging of cattle, of which the following is a résumé:—

"The pledging of cattle is only permitted in favour of those

Banks advancing money for the purchase of cattle which are recognized by the State, and it may only be done for the purpose of providing a security for the money actually advanced for the purchase of the cattle so pledged. The transaction must be attested by a written deed stating the date and place of contract, the amount of the money advanced, the conditions of repayment, and giving a distinct description of the cattle pledged. The deed of contract must at once be taken to the Magistrate ('Juge de Paix') of the district in which the debtor is domiciled in order that it may be registered and placed under the control of that officer. This done, the deed, attested by the Magistrate, is returned to the creditor. The contract comes into force by the act of registration in the Magistrate's Court. Any one selling a single head of cattle so pledged is punished, together with his accomplices and abettors, in accordance with the provisions of the penal law respecting the abstraction of goods under seizure. The purchaser, moreover, if his cognizance be proved, can be compelled to restore the cattle or to make good the loss. The fee to the Magistrate for his share in the transaction is 5*d.*, payable by the debtor. It is the Cantonal Government that accords to a Loan Bank the sanction required by law,

"The organization of the Loan Bank is fixed by the Statutes, of which we inclose a model translated into French.

"These Banks are subsidized by the Cantonal Government. The Law of the 21st February, 1875, on the subject of the encouragement of cattle breeding, enacts as follows: 'With a view to give practical encouragement to the purchase of cattle the Cantonal Government shall annually allot, from the funds raised by the fees charged for the certificates of health of cattle, a credit of 60*l.* Out of this credit a sum, varying from 1*l.* 4*s.* 2*d.* to 2*l.* 8*s.* 4*d.*, according to the requirements of each case, shall be contributed towards the reserve fund of each commune where a Loan Bank for the purchase of cattle has been established of which the Statutes have been duly sanctioned. Communes wishing to profit by these subventions must submit every year the books of their Loan Bank for examination by the Cantonal authorities.'

"We annex a Table giving the number and present position of these Banks. The number of those in existence at the present moment is thirty-seven, but of these, two are in liquidation, while one (that of Frietschen) did not advance any money on loan in 1889, so that during the past year only thirty-four were subsidized by the State. The total value of the loans owing to all these Banks amounted, on the 31st December last, to 16,635*l.*, of which sum 4,478*l.* was advanced on loans in the course of 1889. During the last ten years seven Loan Banks have dissolved themselves, and only one has been reconstituted. In spite of this, however, the total amount of loans contracted tends to increase. It has been proved by experience that a Bank must, if it would preserve its vital force, at once acquire a certain importance, and that, consequently, it is far better that small communes should co-operate and form but one single Bank. There are some Banks, especially

among the more important ones, that advance money on loans outside the limits of their communal district, but of late years they have rather inclined, out of regard to their own financial security, to limit the sphere of their operations.

"The Department of the Interior of the Canton of Thurgau, which has been good enough to furnish us with the above information, considers that these institutions have done, and are still doing, a great deal of good. In order, however, that their services may come up to our just expectations, the funds at their disposal must not be diverted from their proper destination, that is to say, they must be employed exclusively for the purchase of cattle. The Cantonal authorities exercise a strict control in this respect.

"We quite share the opinion that these institutions, when properly worked, are extremely useful, and ought to be introduced, if possible, wherever there are important agricultural interests. The Federal Code of Liabilities, which, as a rule, only admits the validity of a pledge when the object so pledged has been handed over to the creditor who holds it, has in Article 210 (section 3) made an exception in the case of cattle to the following effect: 'It is, nevertheless, within the competence of the Cantonal Legislature to authorize the pledging of cattle by a simple entry on the public registers.' Thus, under the provisions of such a Cantonal Law as that of which we have given a résumé further back, it is possible to give cattle in pledge without its being necessary actually to part with them.

"Swiss legislation is, as may be seen in the Code above quoted, very favourable to the creation of Associations. The question is very well treated under the twenty-seventh heading of the said Code. The legislator, bearing in mind the fact that the joint and several liability ('solidarité') advocated by Raiffeisen, Schultze, Delitsch, and other promoters of the co-operative system, is generally distasteful to the character of the Swiss people, has also provided for the establishment of Co-operative Societies with a limited liability, as well as of those with an unlimited one.

"Let us hope that the people will take advantage of the facilities thus afforded them."

The Department for Foreign Affairs trusts that the above information will give a sufficiently accurate idea of agricultural credit, both real and personal, in Switzerland. Should Her Majesty's Legation, however, desire any further explanations in regard to either of them, it will be happy to communicate any information in its power.

Berne, September 23, 1890.

INCLOSURES.

1. Documents respecting the Bernese Mortgage Bank, consisting of:—

(*a.*) Law of the 2nd April, 1875, in regard to the Mortgage Bank.
(*b.*) Administrative Regulations of the 27th April, 1889.
(*c.*) Business Regulations of the 23rd March, 1890.
(*d.*) Reports as to its working for the years 1887, 1888, and 1889.

2. Documents respecting the Mortgage Bank of the Canton of Vaud, consisting of:—

(*a.*) Statutes of the Bank.
(*b.*) Regulations of the Bank.
(*c.*) Copy of the conditions on which loans are made.
(*d.*) Reports of the years 1885, 1886, 1887, 1888, and 1889.

3. Statutes of the Moutier Savings Bank.
4. Documents respecting Loan Banks for the purchase of cattle:—

(*a.*) Table with statistics of these Banks.
(*b.*) A copy of the Statutes of one of the Banks.

5. Statistics of Swiss Savings Bank.

COMMERCIAL. No. 4 (1890–91).

MINUTES

OF THE

INTERNATIONAL CONFERENCE

ON

SUNDAY REST,

Held at Paris, September 24 to 27, 1889.

Presented to the House of Commons by Command of Her Majesty.
January 1891.

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Direction Générale de l'Exploitation.

Congrès International du Repos Hebdomadaire au point de vue Hygiénique et Social, tenu à Paris au Cercle Populaire (Esplanade des Invalides), du 24 au 27 Septembre, 1889.

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Thompson (Ch. L.), D.D., à New-York.
Ungern-Sternberg (le Baron Moritz Von), Chevalier de l'Ordre de la Couronne, à Berlin.
Vulliamy (Justin), Manufacturier, à Saint-Lubin, par Nonancourt (Eure).
Waddington (Richard), Manufacturier, Membre de la Chambre des Députés, à Paris.
Westergaard (H.), Professeur d'Économie Politique à l'Université de Copenhague et Secrétaire du Comité Danois pour la Célébration du Dimanche.
Whilldin (Alexandre), Président de l'Association Dominicale de Philadelphie (États-Unis).

Programme.

I.—*Nécessité du Repos Hebdomadaire.*

1. *Le Repos Hebdomadaire au point de vue Hygiénique.*—Santé physique et intellectuelle. Enquêtes faites ou à faire.
Rapporteur: Dr. A. Haegler, de Bâle.

2. *Le Repos Hebdomadaire au point de vue Social.*—Famille, moralité, épargne, bien-être des ouvriers, bonne entente entre patrons et ouvriers.
Rapporteur: E. Thouverez, Professeur Agrégé de Philosophie, à Bourg (Ain).

II.—*Application du Repos Hebdomadaire.*

3. *Le Repos Hebdomadaire et l'Industrie du Bâtiment.*—Avantages économiques.—Enquêtes, organisation du travail. Résultats. Conclusions.
Rapporteur: M. Rivière, Architecte, Secrétaire de l'Association pour le Repos du Dimanche dans l'Industrie du Bâtiment, à Paris.

4. *Le Repos Hebdomadaire et l'Industrie en Général.*—Enquêtes faites. Avantages économiques. Résultats obtenus. Conclusions.
Rapporteur: M. J. Pagny, Industriel, à Bruxelles.

Étude comparative des mesures légales ou autres adoptés en divers pays relativement aux jours de repos accordés aux employés dans :

5. *Les Services Publics de Transport.*—Chemins de fer, bateaux à vapeur, omnibus, tramways.
Rapporteur: M. W. de Nordling, Ingénieur, Ancien Directeur-Général des Chemins de Fer de l'Empire d'Autriche, Paris.

6. *Les Postes, les Télégraphes, et les Téléphones.*
Rapporteur: M. Chambers, Avocat, de Eastbourne (Sussex), Angleterre.

7. *Les autres Services Publics.*—Chantiers de travaux publics, Bureaux de l'État, Armée, Tribunaux.
Rapporteur: M L. Sautter, Ingénieur Civil, Président de la Société Française pour l'Observation du Dimanche, à Paris.

8. *L'Industrie et le Commerce.*—Lois sur les fabriques, usines, ateliers, fermeture des comptoirs et des magasins le Dimanche, &c.*

Rapporteur : M. Decurtins, Député à l'Assemblée Fédérale Suisse.

III.—*Propagande en faveur du Repos Hebdomadaire.*

9. *Associations existantes en faveur du Repos du Dimanche.*—Organisation, résultats. *Efforts individuels.*

Rapporteur : M. E. Deluz, Secrétaire de la Fédération Internationale pour l'Observation du Dimanche, à Genève.

Congrès International du Repos Hebdomadaire au point de vue Hygiénique et Social.

Procès-Verbaux Résumés.

Président d'Honneur : Mr. Harrison, Président des États-Unis.

Première Seance.—24 Septembre, à 10 heures du matin.

Présidence de M. Léon Say, Sénateur.

M. le Président ouvre le Congrès par une allocution fort applaudie. Après avoir souhaité la bienvenue aux membres étrangers, M. Léon Say insiste sur le caractère spécial de ce Congrès, qui permet à des personnes de toute opinion et de toute croyance de se rencontrer sur un terrain commun. "Je me plais à constater," ajoute-t-il, "que la question dont il s'agit trouve peu de contradicteurs dans le domaine de la théorie, parce que nous avons tous besoin à des degrés divers du repos hebdomadaire, mais les difficultés de son application lui suscitent de nombreux opposants. Partout où les mœurs sont favorables à ce repos, il est aisé de le faire sanctionner légalement. C'est une erreur de croire que la législation suffise pour former les mœurs ; ce sont au contraire les mœurs qui préparent les lois et les justifient."

M. le Président donne ensuite lecture de lettres de Mr. Harrison, Président de la République des Etats-Unis, de Mr. Gladstone, et de Mr. Ch. Hill, Secrétaire de l'Association des Ouvriers pour le Repos du Dimanche, à Londres. Nous en extrayons les passages suivants :—

Lettre du Président Harrison :—

"J'accepte avec plaisir de devenir membre honoraire du Congrès du Repos Hebdomadaire.

"L'expérience et l'observation m'ont convaincu que toute personne travaillant des mains ou de la tête a besoin du repos qu'une observation générale du Dimanche peut seule lui garantir.

"Les philanthropes et les Chrétiens peuvent envisager la question à des points de vue différents. Mais soit que nous considérions l'homme comme un animal ou comme un être immortel, nous devons nous unir pour lui assurer le repos que le corps et l'esprit réclament également, afin d'être maintenus dans les meilleures conditions possibles. Ceux qui ne voient pas le Commandement Divin dans la Bible ne pourront manquer de le trouver dans l'homme lui-même."

Lettre de Mr. Gladstone :—

"Il est pour moi incontestable que l'observation du repos du Dimanche a des racines profondes aussi bien dans les convictions que dans les habitudes de l'immense majorité de mes compatriotes. S'il apparaît à beaucoup d'entre eux comme une nécessité de la vie spirituelle et Chrétienne, d'autres, en non moins grand nombre, le défendent avec une égale énergie comme une nécessité sociale.

"La classe ouvrière en est extrêmement jalouse et s'oppose non seulement à son abolition avouée, mais à tout ce qui pourrait contribuer indirectement à ce résultat.

* Ce Rapport n'ayant pu être rédigé par M. Decurtins, l'un des autres Rapporteurs, M. Sautter, a bien voulu y suppléer en fournissant des informations sur ce sujet.

" Personnellement, je me suis toujours efforcé, autant que les circonstances me l'ont permis, d'user pour mon compte de ce privilège. Et maintenant, parvenu près du terme d'une carrière publique laborieuse de près de cinquante-sept années, j'attribue en très grande partie à cette cause la prolongation de ma vie et la conservation de mes facultés. En ce qui concerne les masses, la question est encore bien plus importante, c'est la question populaire par excellence."

La lettre de Mr. Ch. Hill exprime d'abord ses regrets de ne pouvoir assister aux séances du Congrès, et il félicite le Gouvernement Français de l'avoir rendu possible. Depuis trente ans l'auteur consacre ses forces à l'Association des Ouvriers pour le Repos du Dimanche, à Londres; lui et ses collègues verraient avec joie que le Dimanche devînt le jour du repos pour tous, et celui où on a le temps de penser à la vie future.

En Angleterre le repos du Dimanche est soutenu par l'opinion publique. Tous les professeurs, tous les prédicateurs l'enseignent; sauf quelques exceptions, tous les magasins sont fermés le Dimanche. En Ecosse, en Irlande, et dans le pays de Galles les débits de boissons le sont aussi. En Angleterre, ils le sont une partie de la journée. Dans toute la Grande-Bretagne, les manufactures, ateliers, bureaux, et chantiers de travaux publics sont fermés le Dimanche. Ce jour-là les agriculteurs et les mineurs se reposent. Le service des chemins de fer est limité. Dans beaucoup de communes rurales, les facteurs ne distribuent rien. Ailleurs, il y a une seule distribution de lettres le matin. Sur 182 journaux quotidiens de la Grande-Bretagne, aucun n'est publié le Dimanche, et tous ceux qui y travaillent jouissent de leur liberté ce jour-là.

Il est impossible de trop estimer la valeur d'un jour de repos sur sept pour l'ouvrier. Ce repos contribue puissamment à entretenir la santé, à prolonger la vie, et, bien employé, il aide à maintenir l'ordre et la moralité. Le repos est aussi nécessaire au corps humain que l'huile à une machine.

Sur la proposition de *M. Garnier*, de Caen, le Congrès décide que des reproductions des lettres du Président Harrison et de Mr. Gladstone seront envoyées aux journaux.

M. Léon Say propose que Mr. Harrison, Président des États-Unis, soit acclamé comme Président d'Honneur du Congrès. (Adopté à l'unanimité.)

Le Congrès complète ensuite son bureau, qui se trouve dès lors ainsi composé :—

Président :

M. Say (Léon), Sénateur, Membre de l'Institut, Rue Fresnel, 21, à Paris.

Vice-Présidents :

MM. Cheysson (E.), Membre du Jury de l'Exposition d'Économie Sociale et Vice-Président de la Société d'Économie Sociale, Boulevard Saint-Germain, 115, à Paris.
Gritton (John), Secrétaire de la Société pour l'Observation du Dimanche, Bedford Street, 20, à Londres.
Kioer, Directeur du Bureau Central de Statistique, à Christiania (Norvège)
Passy (Frédéric), Membre de l'Institut, Député, à Neuilly-sur-Seine.
Prisse (le Baron), Directeur du Chemin de Fer d'Anvers à Gand, à Saint-Nicolas (Belgique).
Rœhrich (Louis), Président du Comité de la Fédération Internationale et du Comité Central Suisse pour l'Observation du Dimarche, à Genève.
Sautter (Louis), Ingénieur Civil, Président de la Société Française pour l'Observation du Dimanche, Avenue de l'Alma, 14, à Paris.
Whilldin (Alexandre), Président de l'Association Dominicale de Philadelphie, Chestnut Street, 1224, à Philadelphie (États-Unis).
Vilmorin (H. de), Industriel, Boulevard Saint-Germain, 149, à Paris.

Secrétaires :

MM. Panzet (E.), Membre du Comité de la Société Française pour l'Observation du Dimanche, Rue Michelet, 13, à Paris.
Deluz (E.), Secrétaire du Comité de la Fédération Internationale et du Comité Central Suisse pour l'Observation du Dimanche, Rue de Candolle, 19, à Genève.

Mettetal (Jules), Président du Comité de Montbéliard pour l'Observation du Dimanche, à Chagey (Haute-Saône).

Rod (Louis), Membre du Comité de la Société Vaudoise pour l'Observation du Dimanche, à Lausanne.

Le Congrès décide que le public sera admis à assister aux séances du matin, comme à celles de l'après-midi.

On communique ensuite les noms des représentants d'une cinquantaine d'Associations diverses qui se sont fait inscrire au Secrétariat pour prendre part aux travaux du Congrès. Le nombre total des membres adhérents est de près de 300. Un nombre à peu près égal d'assistants au Congrès se sont également fait inscrire pendant les diverses séances.

M. Deluz (Secrétaire) dépose sur le bureau une intéressante lettre signée du Président et du Secrétaire du Comité pour l'Observation du Dimanche qui à son siège à Debreczen (Hongrie). Cette lettre mentionne le haut intérêt que prend cette Association à la réunion du présent Congrès.

D'autres lettres expriment le regret de plusieurs membres du Congrès de ne pas pouvoir prendre part à ses travaux; l'assemblée est cependant nombreuse.

M. A. Clermont (Directeur-Délégué de la Compagnie du Chemin de Fer de Liège à Maëstricht), ne pouvant assister à la séance où l'on traitera des chemins de fer, donne quelques explications sur ce qui a été fait dans sa Compagnie en faveur du repos du personnel le Dimanche. Cette Compagnie, dit-il, s'étend à la fois sur territoire Belge et sur territoire Hollandais, en sorte qu'une partie de ses employés est Protestante et l'autre est Catholique.

La loi Hollandaise interdit, le Dimanche, tout travail qui n'est pas indispensable, mais elle est appliquée sans rigueur. En vertu de cette loi la Compagnie a dû donner à ses employés sur territoire Hollandais deux heures chaque Dimanche pour assister, s'ils le veulent, au service religieux. Ne pouvant faire moins pour les employés sur territoire Belge, la Compagnie leur a appliqué la même mesure. La loi qui garantit à l'employé Hollandais huit heures consécutives de repos par jour a aussi été appliquée à l'employé Belge. La Compagnie fait, en outre, tout ce qu'elle peut pour que tous les employés bénéficient dans la plus large mesure possible du repos du Dimanche. (Applaudissements).

Première Séance—(suite).

Le Repos Hebdomadaire et l'Hygiène, par le Dr. A. Haegler, de Bâle.

M. le Rapporteur ayant été dans l'impossibilité d'assister aux séances et son travail étant entre les mains de tous les membres du Congrès, M. le Président se borne à en lire les conclusions, puis il ouvre la discussion générale.

M. le Professeur Allier (de Montauban).—Il est indispensable de faire pénétrer dans les masses des notions très claires sur la nécessité hygiénique du repos hebdomadaire.

M. Garnier (de Caen).—Il faut que ces notions deviennent l'une des matières de l'enseignement public. Le repos de la nuit est insuffisant. Pour réparer les pertes causées par le travail du jour et pour rétablir le capital de forces, qui va diminuant pendant la semaine, le repos hebdomadaire est indispensable.

Il faut ce même jour de repos pour l'âme, si l'on admet que l'homme a une destinée au delà de cette vie, et il le lui faut aussi pour la vie de famille.

Au point du vue social, il ne peut y avoir que décadence si ce repos fait défaut.

La paix sociale ne profite pas moins du Dimanche que la morale publique. Le progrès industriel lui-même gagne au respect du Dimanche. Je bénis les initiateurs de ce Congrès pour leur généreuse initiative. J'espère qu'en réunissant toutes les bonnes volontés, comme on a tenté de le faire, on fera triompher cette bonne cause, et on délivrera bien des travailleurs de l'esclavage sous lequel beaucoup d'entre eux gémissent.

M. le Vicomte de Rio-Sado (Délégué du Gouvernement Portugais).—Le repos légal du Dimanche a sa raison d'être pour les femmes et les enfants, mais l'État ne doit pas intervenir, comme l'indique le Rapporteur, au nom de l'hygiène sociale, pour assuer ce repos aux adultes. Il insiste sur la nécessité de bien employer le jour du repos.

M. le Baron Prisse (de Belgique).—Ce qui m'intéresse le plus dans les conclusions du Rapporteur, ce sont les mots "judicieusement employé." Cela est capital, le

Cmité International de Genève l'a bien senti; c'est pour cela qu'il a publié tant d'écrits sur le côté moral et religieux du sujet.

Quelques orateurs regrettent que le Rapporteur n'ait pas mentionné des faits dans son Rapport.

La suite de la discussion est renvoyée à la séance de l'après-midi.

Deuxième Séance.—24 *Septembre* (*après-midi*).

Présidence de M. Léon Say.

Le Repos Hebdomadaire et l'Hygiène—(*suite*).

M. Rod-Ducloux (de Lausanne).—Le Rapport du Dr. Haegler, qu'on peut trouver trop théorique, parce qu'il a dû être concis, est un résumé d'un travail plus considérable, où l'exposé de faits occupe une place importante. Il peut être légiféré en cette matière au profit de tous les faibles, c'est-à-dire des ouvriers et des employés, et non pas seulement en faveur des femmes et des enfants.

M. Allier (Professeur de Philosophie).—Un travail excessif et continu a des conséquences funestes non seulement pour celui qui s'y livre, mais aussi pour ses descendants.

Tel individu, insensible à la pensée du mal qu'il se fait à lui-même, peut être touché par la pensée du mal qu'il fait à ses enfants. Il importe de bien faire comprendre que le travail sans repos est l'une des causes les plus sérieuses de l'anémie physique, qui est dans un rapport étroit avec l'anémie morale. Faute de repos, il y a capitalisation d'anémie.

M. Hoffmann (Délégué de Berlin et de Stuttgard), s'appuyant sur une enquête faite en Allemagne, dit qu'une forte proportion des ouvriers de ce pays, interrogés, se plaignent de manquer de repos le Dimanche.

M. le Dr. Neumann.—Le manque de repos n'est pas la principale cause de l'anémie, il faut surtout l'attribuer à l'alcoolisme qui a souvent des conséquences héréditaires. Le besoin de repos varie avec la nature des occupations, en sorte qu'il est difficile d'établir une règle uniforme de repos pour tous les hommes et pour toutes les professions. Un jour sur sept peut être regardé comme une moyenne générale. Il reste encore beaucoup à faire pour une étude scientifique et expérimentale de cette question. Je ne suis pas partisan de l'intervention légale de l'État en faveur du repos, les patrons ont déjà beaucoup fait pour le bien des ouvriers; il faut, pour cette cause comme pour d'autres, s'en remettre surtout à l'initiative individuelle.

Sir Douglas Fox (de Londres).—Si la vie publique exige certains travaux le Dimanche, les lois doivent protéger les travailleurs. Ce sont les classes dirigeantes, qui, en Angleterre, sont les plus tentées de faire travailler les autres le Dimanche, pour leurs intérêts ou leurs plaisirs; mais les ouvriers apprécient le repos de ce jour, et aiment cette protection légale de leur droit. Les ouvriers Anglais et Américains ne voudraient pas du Dimanche continental qui les priverait de leur liberté un jour sur sept.

M. Allier.—L'alcoolisme peut être souvent une conséquence de l'état d'asservissement du travailleur. C'est rarement le repos du Dimanche qui conduit à l'alcoolisme; on tombe souvent dans cet excès faute de la vie de famille et de jours de repos.

M. Langeron (Représentant de la Compagnie des Mines de Blanzy).—Le repos hebdomadaire est nécessaire dans toutes les industries, mais ce repos doit varier avec la nature des industries, et il faut qu'il soit, comme on l'a dit, "judicieusement observé." Il n'est pas parfaitement démontré, à mon avis, que dans tous les cas l'ouvrier puisse produire autant en six jours avec repos, qu'en sept sans repos; je me réjouirai d'en avoir la preuve. Il peut y avoir pour l'industrie des obstacles internes et externes au repos du Dimanche: internes en ce que la même nature du travail s'y oppose, externes en ce que la concurrence le rend parfois ruineux pour l'industriel.

M. de Nordling.—Je ne suis pas partisan de lois sur le repos du Dimanche pour les adultes. Aussi je propose de supprimer, dans la première conclusion du Rapport en discussion, ce qui est dit quant à la légitimité des lois protectrices du repos des "ouvriers et employés."

M. Cheysson (Vice-Président).—Il serait bon d'adjoindre à la première conclusion les mots "pour les nations," après ceux de "pour les familles." (Assentiments.)

M. Garnier défend la nécessité des lois sur le repos du Dimanche, au point de vue des principes de l'hygiène.

M. L. Roehrich (de Genève).—Le principe du droit de l'intervention de l'État en faveur du repos des ouvriers est évident, mais son opportunité peut être discutée. Notre Comité reçoit de nombreuses plaintes d'employés qui manquent de jours de repos, et assurent qu'on les traite comme des "galériens." Il cite des exemples à l'appui.

M. Langeron.—La réparation des forces ne s'obtient pas seulement par le repos et l'inaction, mais par un changement de travail. Des ouvriers mineurs se délassent en se livrant au plaisir de la chasse avec passion et en s'imposant des marches excessives.

M. H. Lorin (de Paris).—Je crois devoir déclarer que les lois sur le repos du Dimanche ne sont impopulaires dans aucun des pays où elles existent.

M. Hanssen (Délégué de Comités de Christiania, de Bergen, et de Copenhague.—Appelé à m'occuper des matelots d'Anvers, j'ai constaté une très grande différence entre l'état moral des matelots de navires à voiles et ceux des steamers. Les derniers, assujettis à un travail excessif et ininterrompu, tombent dans un abrutissement extrême, et deviennent insensibles aux préoccupations élevées, même aux saines distractions qui intéressent le personnel des voiliers; c'est le résultat du travail continu.

M. Cheysson.—Je propose comme amendement à la conclusion du Rapporteur, concernant les ouvriers, qu'il soit indiqué comme désirable que le repos du Dimanche soit demandé moins à la loi qu'aux mœurs.

L'orateur expose à cette occasion les grands services rendus par les "Bureaux d'Informations sur le Travail" aux États-Unis, et il conclut à la création de bureaux analogues dans tous les pays, pour éclairer l'opinion publique et faire l'éducation des mœurs au sujet des bienfaits du repos du Dimanche.

M. E. Deluz.—Certaines Lois du Dimanche peuvent être impopulaires. Celle de 1814 l'était en France et elle a été abolie, mais c'était une Loi de protection de l'Église, plutôt qu'une loi en faveur des individus. Il ne nous faut plus de Lois ecclésiastiques, mais des Lois de protection sociale des subordonnés. En Suisse, ce sont les Associations ouvrières qui ont le plus contribué à faire interdire le travail du Dimanche dans les fabriques et dans les ateliers.

L'orateur lit ensuite une lettre d'un Syndicat de commerçants et d'employés de Marseille qui "pousse un cri de détresse" et réclame une Loi obligeant les patrons à fermer leurs magasins. L'État a le droit et le devoir de protéger, au nom de l'hygiène publique, tous ceux qui souffrent faute de jours de repos.

M. Rivière (Architecte à Paris).—Je regrette que le droit de l'État à légiférer sur le repos hebdomadaire soit traité incidemment à propos d'une question d'hygiène. Je voudrais que ce point fût l'objet d'une discussion approfondie.

M. Léon Say (Président).—Ce sujet pourrait avoir sa place à propos des conclusions du septième Rapport qui porte exclusivement sur les questions légales. (Adopté.)

Après quelques observations présentées par *MM. Roehrich, Lavollée, de Nordling,* et *Cheysson,* le Congrès fait subir quelques modifications aux conclusions du Rapporteur et les adopte sous la forme suivante:—

1. *Un jour entier et commun de repos hebdomadaire est généralement nécessaire pour la santé et la vigueur du corps et de l'esprit; c'est une condition essentielle d'aptitude au travail et de vie prolongée; un gage de prospérité matérielle et de progrès moral pour les individus, pour les familles, et pour les nations.*

2. *Il est du devoir de tous ceux qui reconnaissent l'importance du repos hebdomadaire, de créer et d'entretenir dans l'opinion publique, par tous les moyens en leur pouvoir, la conviction des avantages multiples qui résultent, pour les forces, la santé, et la moralité, d'un jour régulier de repos, judicieusement employé.*

3. *Ce serait procurer un grand bienfait à des milliers d'ouvriers et donner un élan salutaire au progrès humanitaire et sanitaire, que d'obtenir des Gouvernements et des Municipalités, des Directions des services publics, des chefs d'industries et d'entreprises commerciales, que la libération du travailleur un jour sur sept soit considérée comme une loi impérieuse de la nature humaine, et que ce repos soit accordé, autant que possible, le Dimanche.*

4. *Pour arriver à une base aussi solide qu'étendue de cette question, au point de vue hygiénique, il serait bon qu'on prit l'initiative de la création de "Bureaux de Travail"* et*

* Il s'agit de Bureaux d'Informations sur les Conditions du Travail (*Bureaux of Labour Statistics*). De tels bureaux existent, au nombre de vingt-trois, dans divers États des États-Unis, où ils rendent les plus signalés services. Il y a, en outre, un Bureau Fédéral du Travail, institué en 1887 à Washington, sorte de Ministère actuellement dirigé par l'Honorable Carrol Wright.

d'une enquête scientifique sur les funestes effets du travail ininterrompu par le repos hebdomadaire, ainsi que sur l'influence réparatrice de ce repos.

Deuxième Séance—(suite).

Le Repos Hebdomadaire au point de vue Social, par M. le Professeur Thouverez, de Bourg (Ain).

M. le Rapporteur étant absolument empêché de se trouver au Congrès, *M. le Président* donne lecture des thèses qui résument son travail et ouvre la discussion générale.

M. Rivière.—Le désir qu'a eu le Rapporteur de vouloir écarter du débat toute polémique philosophique ou religieuse est en contradiction avec l'épigraphe qu'il a choisie: "L'homme est une fin en soi."

M. Appia (de Paris).—L'homme doit avoir un jour qui lui permette de se rapprocher de ses semblables, et à ce point de vue le Dimanche ne peut pas être remplacé.

M. Garnier.—Le Dimanche a une haute importance sociale. Ce jour permet à l'homme de s'occuper de ses intérêts les plus élevés. L'affaiblissement de l'idée religieuse a eu les conséquences les plus funestes sur notre société. C'est à cela qu'on peut attribuer le développement de la corruption des mœurs, l'augmentation des crimes, la diminution des naissances et des mariages. Un peuple sans Dimanche est bientôt un peuple sans Dieu, et un peuple sans Dieu marche vers sa ruine.

M. Allier développe avec force les différents avantages du repos hebdomadaire au point de vue social: famille, moralité, épargne, bien-être des ouvriers, bonne entente entre patrons et ouvriers, découlent les uns des autres. Insistant particulièrement sur le dernier point, il fait ressortir que l'homme pressé par les nécessités matérielles perd de vue ses besoins les plus impérieux, il n'en a plus l'intelligence. Les haines sociales sont excitées par des cœurs aigris, et tous ceux qui travaillent à développer le repos hebdomadaire font œuvre de paix sociale. Quand on s'occupe du bien du prochain, on en est largement récompensé.

M. Cheysson.—Le repos du Dimanche contribue à la bonne conduite du chef de la famille et au bon emploi de ses ressources. C'est ce que mettraient pleinement en évidence des monographies de familles ouvrières, dont les unes pratiqueraient le repos du Dimanche, pendant que les autres le violeraient. On reconnaîtrait l'influence heureuse qu'exercent sur l'équilibre du budget domestique la bonne tenue de la famille, la dignité de la vie, la régularité des habitudes, tenant au repos du Dimanche, et au contraire le tort que fait à cet équilibre le prétendu gain du travail du septième jour. L'expérience des pays Anglo-Saxons démontre que le repos d'un jour sur sept ne diminue pas les ressources et le bien-être de la famille.

Sur la proposition de *M. le Président,* M. Allier est invité à rédiger des conclusions qui puissent non pas remplacer, mais compléter celles formulées par le Rapporteur et être soumises au vote du Congrès.

M. Sautter.—M. Thouverez n'a point sans doute voulu formuler des conclusions destinées à être votées; il a plutôt résumé le contenu de son Rapport, et à ce point de vue sa rédaction est bonne.

Le Congrès charge M. Allier de préparer pour le lendemain des conclusions sur le repos hebdomadaire au point de vue social, tout en tenant compte le plus possible de celles de M. Thouverez.

Troisième Séance.—25 *Septembre, à* 10 *heures du matin.*

Présidence de M. Léon Say, Sénateur.

Le Repos Hebdomadaire au point de vue Social—(suite).

M. le Président donne lecture des nouvelles conclusions proposées sur le repos hebdomadaire au point de vue social. M. Allier les justifie.

M. Vellentszey (Docteur en Philosophie).—J'approuve pleinement le Rapport quant au côté moral qui y est abordé, mais je demande qu'on fasse disparaître l'épigraphe kantienne: "L'homme est une fin en soi" à cause de son apparence antireligieuse,

côté de la question qui ne doit point être abordé dans le Congrès, pas plus que le côté religieux, et je demande aussi que, dans la première conclusion, il soit spécifié que le Congrès se place exclusivement au point de vue de la civilisation et de la philanthropie.

M. Allier explique et défend le point de vue de M. Thouverez, qui n'est point du tout une négation de l'idee de Dieu.

Plusieurs orateurs insistent pour qu'on ne s'engage dans aucune discussion philosophique ou religieuse, mais qu'on se tienne sur le terrain pratique.

Après la présentation de quelques amendements les conclusions suivantes sont adoptées :—

1. *Un homme ne peut jamais être réduit à l'état de simple moyen ou d'instrument ; il a le droit d'être traité en homme et respecté comme tel par ses semblables.*

2. *L'homme, pour se conformer à sa nature morale, doit passer par certaines alternatives de travail physique et de loisir qui lui permettent de faire succéder aux préoccupations matérielles les préoccupations supérieures.*

3. *Le minimum de loisir qu'en principe un homme devrait avoir est d'un jour par semaine. Nous entendons par là le Dimanche, car ce qu'il faut à l'homme ce n'est pas un jour de désœuvrement isolé, mais de véritable communion morale avec ses semblables.*

4. *Le repos hebdomadaire, assurant l'intimité des époux et les rapprochant de leur famille, favorise l'union morale des ménages et l'éducation des enfants.*

5. *Le repos hebdomadaire, arrachant l'homme aux servitudes matérielles, lui permettant la libre réflexion et les aspirations supérieures, le fait passer du rang de chose ou de machine à celui de personne ; il est donc par lui-même principe de progrès moral pour l'individu et la nation.*

6. *Les conséquences morales du repos hebdomadaire ont un contre-coup économique : l'épargne et, par suite, le bien-être.*

7. *L'établissement du repos hebdomadaire, comme toute mesure de justice, contribuera à la paix sociale. En attendant le jour où il pourra être assuré à tous, les preuves de dévouement désintéressé fournies par les défenseurs du droit au repos contribueront à dissiper les malentendus funestes qui alimentent l'antagonisme social.*

Troisième Séance—(suite).

Présidence de M. L. Sautter, Ingénieur Civil, Vice-Président.

L'auteur du troisième Rapport étant momentanément absent, il est décidé de passer à la discussion du quatrième Rapport :

Le Repos Hebdomadaire et l'Industrie en général, par M. Jules Pagny, Industriel, à Bruxelles.

M. Deluz résume ce Rapport en l'absence du Rapporteur, empêché de se rendre au Congrès. La discussion générale s'engage immédiatement.

M. Langeron (des Mines de Blanzy).—Le repos du Dimanche est possible en principe dans toutes les industries, même dans les verreries, ce n'est qu'une question de salaire et de concurrence. Ce repos est plus difficile à accorder où la main-d'œuvre est plus élevée. La productivité est nécessairement moins grande dans les industries mécaniques, quand on se repose un jour sur sept. Cela tient à ce que l'ouvrier y joue un rôle passif. Dans bien des cas cependant, il vaut mieux gagner moins et pratiquer le repos qui empêche la dégradation et l'abrutissement de l'individu, et lui permet de se relever moralement. Il cite l'exemple d'une usine où, avant le repos hebdomadaire, il avait 25 pour cent de saisies-arrêt sur le salaire des ouvriers ; elles disparurent à peu près quand ce repos fut accordé. Cela prouve qu'avec le repos l'ouvrier apprend à gérer ses petites affaires, car il lui est plus difficile souvent de savoir bien utiliser son argent que de le gagner. Le repos facilite à l'ouvrier l'éducation de ses enfants, la vie de famille, la participation aux Sociétés de secours mutuels, de chant, &c. Finalement, il vaut mieux pour lui avoir un salaire de six jours avec repos qu'un salaire de sept jours sans repos, à cause de tous les avantages matériels et moraux qui en résultent.

M. Étienne Védie (de la maison Mame, de Tours).—Dans l'imprimerie, si les ouvriers à la machine font plus en travaillant le Dimanche, pour ceux qui composent la production n'est pas sensiblement augmentée par le travail de ce jour ; en tous cas, je

suis partisan de la suspension absolue du travail du Dimanche dans cette industrie, car je n'y vois aucun avantage.

M. Hoffmann (de Berlin).—Une enquête faite en Allemagne a révélé que la proportion des ouvriers qui veulent se reposer le Dimanche est plus grande que celle des patrons. Parmi les ouvriers, il y en a environ 73 pour 100 qui ont réclamé ce repos, et parmi les patrons, 62 pour 100.

M. Sautter.—Il est bon de retenir des déclarations qui viennent de nous être faites que le travail du Dimanche a pour conséquence, dans beaucoup de cas, la dégradation physique et morale des ouvriers; l'État doit donc avoir le droit de l'empêcher ou de le restreindre.

Plusieurs orateurs parlent encore dans le même sens que les précédents, et la suite de la discussion est renvoyée à la prochaine séance.

Quatrième Séance.—25 Septembre (après-midi).

Présidence de M. le Comte DE SAINT-GEORGE, Lieutenant-Colonel Fédéral, à Genève, Vice-Président.

M. Banzet (Secrétaire) annonce l'envoi au Congrès, par l'Aumônier du Collège Saint-Joseph, à Constantinople, d'un volumineux manuscrit sur la nécessité de l'observation du Dimanche pour le relèvement de la France, sa patrie.

M. Deluz (Secrétaire) informe que la Direction de la Compagnie du Paris-Lyon-Méditerranée offre aux membres du Congrès de proroger gratuitement, sur demande spéciale, tous les billets aller et retour qui seraient périmés avant la fin des séances. (Marques d'approbation.)

Le Repos Hebdomadaire et l'Industrie en général—(suite).

M. Vulliamy (Manufacturier dans le Département de l'Eure).—Il serait bon de préparer dans les usines le repos du Dimanche dès le Samedi soir, en arrêtant ce jour-là les travaux plutôt que les autres jours, ce qui permet d'opérer certains nettoyages, de vérifier l'état des machines et de les réparer pour laisser à l'ouvrier tout son Dimanche. Nos ouvriers ont consenti volontiers à travailler chaque jour une demi-heure de plus, pour que nos moteurs fussent arrêtés le Samedi quatre heures plus tôt. Patrons et ouvriers étaient très satisfaits de cet arrangement, mais l'Inspecteur passe à l'usine, il constate que les journées ont légalement une demi-heure de trop; il a fallu revenir à l'ancien mode de faire. Nous avons alors fait une comparaison. Avec les heures d'arrêt anticipé le Samedi les accidents étaient devenus beaucoup plus rares dans l'usine qu'avec le système de la prolongation du travail ce jour-là. Il serait donc normal que la loi, au lieu de fixer la limite de la journée de travail, fixât, comme en Angleterre, un maximum de travail par semaine, soixante heures par exemple. (Approbations diverses.)

Mr. Chambers (Avocat, Angleterre) lit une note d'après laquelle il est reconnu par beaucoup d'industriels Anglais que la production est généralement plus grande avec l'arrêt du travail le Dimanche et les accidents moins fréquents.

M. Lefébure (Industriel, Délégué du Comité de Charleroi) parle comme ancien ouvrier verrier de l'esclavage auquel cette industrie astreint l'ouvrier. Dans la verrerie, le travail sans arrêt contribue au chômage pendant la semaine, mène l'ouvrier à la ruine, parfois même le patron aussi.

M. Sépulchre (Directeur de Forges, à Maubeuge, Nord) dépose sur le bureau une note très détaillée sur l'arrêt des travaux le Dimanche dans cette industrie. "Dans notre usine," dit-il, "cet arrêt dès le Dimanche matin n'a presque pas diminué la production, elle a produit moins de fatigue chez l'ouvrier et un meilleur entretien des appareils. Cet arrêt dès le Samedi soir n'a diminué la production que d'une manière peu sensible. Ce dernier système est pratiqué dans notre usine depuis près de vingt ans; il a fait ses preuves. Il en résulte que le dommage pour le patron est nul, il n'y a pas de sacrifice matériel, et immense bienfait pour le personnel."

M. Cheysson remarque que l'institution de Bureaux de Renseignements pour le Travail, votée à propos des conclusions du premier Rapport, pourrait utilement porter à la connaissance du public de si excellents résultats et répondre ainsi aux objections de ceux qui prétendent que dans l'industrie métallurgique le travail du Dimanche est une absolue nécessité.

M. Zanini (d'Alexandrie, Piémont).—Le repos est nécessaire aux patrons comme aux ouvriers ; il faut que les riches en soient aussi bien convaincus que les pauvres, et aussi bien les Gouvernements que les gouvernés.

Quelques orateurs parlent ensuite contre la paye des ouvriers le Samedi soir ou le Dimanche à cause des inconvénients qui en résultent pour les familles ; ils insistent sur les avantages qu'il y a à adopter le Vendredi soir.

M. Cheysson indique un certain nombre de combinaisons de paye, qui ont été pratiqués avec succès pour que le salaire ne soit pas gaspillé le Dimanche et profite au ménage. Il demande que le vœu à émettre sur ce point fasse aussi allusion à ces combinaisons. (Approuvé.)

Les conclusions suivantes sont ensuite adoptées :—

1. *Le repos du Dimanche est possible, à des degrés divers, dans toutes les industries.*

2. *Ce jour de repos est celui qui convient le mieux au patron et à l'ouvrier, tant au point de vue de l'individu qu'à celui de la vie de famille et parce qu'il est bon que le jour du repos soit, autant que possible, le même pour tous.*

3. *Quand le repos du Dimanche est irréalisable en pratique pour des raisons majeures, techniques ou autres, il doit y être suppléé par d'autres jours de congé, de telle manière que l'ouvrier ait cinquante-deux jours de liberté dans l'année, autant que possible régulièrement espacés.*

4. *Le repos ainsi accordé à l'ouvrier ne peut être préjudiciable à aucune industrie, car ce repos permet à l'homme de produire un travail plus considérable et mieux fait, en ce qu'il contribue à soutenir et à restaurer ses forces physiques.*

5. *Il est du devoir et de l'intérêt matériel et moral de tous les chefs d'industrie, et de l'État en premier lieu, de donner le bon exemple dans ce domaine.*

6. *Il est à recommander, en outre, de faire la paye des ouvriers tout autre jour que le Samedi et le Dimanche. Dans bien des établissements industriels elle est pratiquée avec avantage le Vendredi ; dans d'autres, on a eu recours avec succès à d'autres combinaisons tendant au même but.*

Quatrième Séance—(suite).

Le Repos Hebdomadaire dans l'Industrie du Bâtiment.

Rapporteurs : MM. Duvert et Rivière, Architectes, à Paris.

M. Rivière résume le contenu du Rapport, y ajoute quelques développements et justifie les conclusions qui le terminent. "Les architectes et entrepreneurs qui font partie de l'Association au nom de laquelle le Rapport est présenté au Congrès sont," dit-il, "au courant de ce qui se passe parmi les ouvriers de l'industrie du bâtiment. Nous connaissons leurs goûts, leurs coutumes, leurs préjugés, et leurs besoins. Notre expérience quotidienne nous a appris qu'il y avait, à Paris surtout, une détestable répartition du travail dans les chantiers. Il en résulte pour les ouvriers des conséquences déplorables, un asservissement fatal à de mauvaises habitudes et un abaissement général du niveau moral et intellectuel.

"Ces mêmes abus sont préjudiciables non pas seulement aux ouvriers, mais aussi à ceux qui les font travailler : aux architectes, aux entrepreneurs, et aux propriétaires.

"C'est le Dimanche que les ouvriers accomplissent le plus mauvais ouvrage et nous font souvent encourir les plus graves responsabilités.

"Puis nous ne pouvons voir souffrir à côté de nous sans essayer d'y porter remède. De là notre Association pour le Repos du Dimanche dans l'Industrie du Bâtiment, car pour nous le simple repos hebdomadaire ce n'est pas le bien de l'ouvrier, c'est la fortune du cabaret, la ruine des ménages et de la vie de famille.

"Notre recrutement a été difficile. Nous ne sommes encore que 300 membres. Cela tient à diverses causes. Parfois on sollicite la construction de tel ou tel édifice public et l'on craint de se compromettre en ayant l'air de se mettre en travers de ce qu'on regarde, à tort ou à raison, comme le grand courant du jour. On nous dit : Vous avez raison, mais quand il faut venir à nous, on préfère rester sur l'arrière-plan.

"Puis il y a dans l'esprit de beaucoup de ceux qui devraient venir à nous une inertie bien fâcheuse ; ils ne sont que trop nombreux ceux qui restent indifférents en présence de questions sociales d'un haut intérêt, et pourtant le triste souvenir de nos guerres civiles est encore brûlant et on entend encore le bruit des grèves. Bien aveugle celui

qui ne voit pas le flot de la marée qui monte, et bien insouciant celui qui ne cherche pas à y porter remède dans la mesure où il le peut.

" Pour persuader les patrons que nous voulons convaincre, nous leur disons, sans recourir à aucun argument scientifique ou philosophique, ce qui n'est pas notre affaire : Si on laisse un cheval pendant quinze heures dans les brancards, il est fourbu ; eh bien ! si votre ouvrier travaille quinze, vingt, trente, jours sans arrêt, il se dégrade et ne peut faire que de la mauvaise besogne. L'entrepreneur finit souvent par nous comprendre, mais l'ouvrier y arrive moins facilement. Ceux-ci n'admettent pas aisément que le salaire de six jours est réglé de façon à suffire à leurs besoins pendant sept jours. On nous dit : Vous allez diminuer la productivité sociale. Nous pouvons répondre que, dans les pays où on ne traville pas le Dimanche, on bâtit tout autant de maisons qu'ailleurs. Le repos du Dimanche ne change rien à la somme de travail à accomplir, ni à la quantité de salaires distribués ; on peut croire les économistes quand ils nous l'affirment.

" Nous pouvons aussi apporter le témoignage des entrepreneurs. Tous ceux qui, chez nous, ont essayé de pratiquer le repos du Dimanche nous ont dit qu'ils s'en étaient bien trouvés. Chargé par le Tribunal d'intervenir à des titres différents dans ce qui ce rapportait à trois maisons en construction et à peu près d'égale importance, je puis constater que celle où l'on ne travaillait pas le Dimanche fut finie la première, celle où le travail était facultatif se termina la seconde, et celle où l'on travaillait sans arrêt ne fut achevée que la dernière. Il serait exagéré de dire que c'est le repos du Dimanche qui a permis dans l'un des chantiers d'achever plus tôt les travaux, ou que c'est le travail du Dimanche qui les a retardés dans les autres ; mais on peut déclarer que le personnel ouvrier est d'autant meilleur qu'il se refuse davantage au travail du Dimanche. La maison finie la première était évidemment entre de meilleures mains. Les bons ouvriers apprécient et pratiquent généralement le repos du Dimanche ; c'est un fait que nous constatons tous les jours ; tandis que les piliers de cabaret n'en veulent pas entendre parler.

" On nous objecte enfin que nous mettons les ouvriers à la rue en leur fermant les chantiers le Dimanche. Nous répondons que nous les rendons à leurs familles, et que, pour ceux qui sont seuls, il leur est facile de bien employer leur temps. Pour peu qu'ils le veuillent, ils n'ont que l'embarras du choix, car les bonnes institutions qui les sollicitent ne font point défaut. Tout à l'heure, un homme de cœur présent à ce Congrès, M. Hanssen, d'Anvers, nous a montré comment on peut apprendre à des travailleurs à remplir utilement leurs loisirs du Dimanche.

" Je termine en déclarant que l'élite de nos ouvriers réclame le repos du Dimanche ; ils aiment la justice, et si vous reconnaissez qu'il est juste de le leur accorder, vous aurez fait faire un progrès à la paix sociale."

M. L. Rod (de Lausanne).—Je remercie vivement le Rapporteur pour son excellent travail.

M. Deluz (de Genève).—Il est à souhaiter que ce Rapport soit imprimé à part et répandu en France, et ailleurs encore, où l'abus combattu existe plus qu'on ne le croit.

M. Appia (de Paris).—Je désire aussi la diffusion de toutes ces bonnes idées.

M. Garnier.—Il faut surtout agir par la persuasion, mais je me demande si l'on ne pourrait pas frapper d'une amende le travail du Dimanche.

M. Rivière.—Tout ce qu'on peut demander à l'État, c'est de donner le bon exemple et non d'infliger des amendes.

M. Cheysson.—Je demande à M. Rivière de rassurer le Congrès sur les conséquences que peut avoir le repos du Dimanche pour le prix de revient des constructions. L'objection courante est que la maison revient plus cher si on ne travaille pas le Dimanche. Cette objection est-elle fondée ?

M. Rivière.—Il existe à Paris d'excellents entrepreneurs qui sans hausse de prix suppriment sur leurs chantiers le travail du Dimanche.

M. Forbes.—On a représenté à la Chambre des Députés le travail continu comme étant un résultat de la liberté. Le travail du Dimanche est, au contraire, l'esclavage du peuple.

M. Deluz.—J'ai eu connaissance du fait qu'un ouvrier remerciait un jour chaudement son patron de lui avoir autrefois interdit le travail du Dimanche dans son chantier, et il rendait hommage à tous les avantages qu'il avait retirés des bonnes habitudes prises depuis lors. Dans certains cantons de la Suisse Allemande, la loi frappe d'une amende les propriétaires qui font travailler publiquement le Dimanche ; cela est arrivé à Bâle à propos de la construction d'une église. Un autre moyen de faire cesser le travail du Dimanche dans l'industrie du bâtiment, c'est d'amener la

plupart des architectes et entrepreneurs d'une ville à s'entendre pour ne pas faire travailler le Dimanche, sauf cas d'extrême urgence ; c'est ce qui a été fait à Genève avec succès ; 150 d'entre eux ont pris volontairement et par écrit un engagement semblable.

M. Garnier.—Que peut-on répondre à ceux qui objectent que si leurs chevaux se reposent le Dimanche ils y perdent ?

M. Rivière.—Certaines Compagnies ont reconnu que les chevaux vivaient plus ongtemps s'ils se reposaient régulièrement. Il faut aussi reconnaître que tous ceux qui suspendent leurs travaux le Dimanche y trouvent d'heureuses compensations matérelles et morales.

Les chantiers doivent être fermés de par la volonté des patrons plutôt que par une obligation légale. C'est aux patrons à tenir la clef du chantier dans leur poche.

M. Sautter.—L'État ne peut-il pas agir de la même manière et mettre la clef des chantiers dans sa poche, à défaut des patrons ?

M. Lavollée.—Il sera bien désirable qu'on eût une clause type à insérer dans les Cahiers des Charges. (Assentiments.)

M. Cheysson propose quelques modifications et additions aux conclusions énoncées par le Rapporteur, notamment en ce qui concerne l'intérêt qu'ont les propriétaires et les architectes au repos du Dimanche.

M. Rivière accepte ces changements et les Résolutions suivantes sont adoptées :—

1. *Le repos du Dimanche dans l'industrie du bâtiment est indispensable aux ouvriers ; il leur est dû par ceux qui les emploient, pour l'entretien de leurs forces physiques, pour le développement de leur intelligence, et pour la conservation de leur moralité dans la vie de famille.*

2. *Le travail du Dimanche est non seulement préjudiciable aux ouvriers, mais encore aux propriétaires par les malfaçons commises ce jour-là faute de surveillance, et, d'autre part, aux ingénieurs, aux architectes, et aux entrepreneurs, à cause des responsabilités qu'il leur fait encourir.*

3. *Les propriétaires doivent faire insérer dans les conditions à imposer à leurs entrepreneurs l'interdiction du travail le Dimanche.*

4. *La suppression des abus causés par la violation du repos du Dimanche contribuerait au bien-être général et favoriserait la paix sociale.*

Cinquième Séance.—26 Septembre, à 10 heures du matin.

Présidence de M. Léon Say, Sénateur.

Le Repos Hebdomadaire et les Chemins de Fer.

Rapporteur : M. W. de Nordling, Ancien Directeur-Général des Chemins de Fer de l'Empire d'Autriche.

M. le Rapporteur commence par constater combien sa tâche est ingrate. Il ne pourra contenter ni les partisans ardents du Dimanche, ni ses propres confrères, naturellement portés à s'identifier avec le *statu quo*. Mais, grâce à son indépendance personnelle, il ne craindra pas d'aller jusqu'au bout.

La question des chemins de fer est l'une des plus importantes dont le Congrès ait à s'occuper, car elle intéresse à un haut degré la vie sociale en général et plus d'un demi-million d'employés dans les pays Latins seulement. Si les chemins de fer ferment leurs gares de petite vitesse le Dimanche, cela réagira favorablement sur le commerce et sur bien des industries.

Résumant ensuite son Rapport, M. de Nordling déclare qu'il comprend très bien la répugnance de la plupart des Directeurs des Compagnies à apporter une nouvelle complication dans le service déjà si compliqué de leurs chemins de fer. Vouloir concilier le repos du travailleur avec la continuité du travail est d'ailleurs un problème insoluble. Il faut chercher la solution dans une suspension partielle du travail.

La fermeture des gares de petite vitesse et la réduction du nombre des trains de marchandises, le Dimanche, permettront, à une partie des employés, soit de se reposer eux-mêmes, soit de soulager leurs collègues de la grande vitesse.

Pour les mécaniciens, le problème est particulièrement difficile, tant qu'on les considère comme inséparables de leurs locomotives, ce qui implique *à fortiori* qu'un mécanicien de marchandises ne peut pas suppléer un mécanicien de voyageurs. Mais l'orateur dit que l'ancien système a aussi ses inconvénients, qu'il est mis en question de nos jours, et il produit un Rapport du Département Fédéral Suisse de Chemins de Fer (en date du 28 Mai, 1889), d'après lequel le système contraire est pratiqué sur plusieurs lignes de ce pays, notamment sur celle du Saint-Gothard, et l'expérience semble de plus en plus se prononcer en sa faveur.

Par suite de circonstances fortuites, les Chambres Législatives de la Suisse n'ont pas encore statué sur le nouveau projet de Loi qui leur est soumis en faveur du repos des employés, mais, par contre, le Rapporteur est heureux de pouvoir produire un document officiel Norvégien, d'où il résulte que les mesures projetées en Suisse sont dès à présent en vigueur en Norvège.

La Belgique donne à un haut degré sur ses chemins de fer, et dans ses autres services publics, l'exemple du respect du repos du Dimanche ; en Hollande, il a des dispositions légales encore bien plus positives.

En Angleterre, où l'on a tant réduit le service du Dimanche, on n'a cependant pas toujours réussi à assurer, par les moyens ordinaires, à chaque employé sans exception, un Dimanche libre sur trois. L'orateur cite plusieurs cas, remontant, il est vrai, à une dizaine d'années, d'employés Anglais qui ne jouissaient d'un Dimanche qu'à condition de travailler, le Dimanche précédent et le Dimanche suivant, moitié plus que dans la semaine, et qui restaient certains Dimanches enchaînés à leur poste d'aiguilleur pendant plus de douze heures consécutives. Ces cas extrêmes montrent, d'une part, combien les Anglais apprécient un Dimanche complet consacré à la famille, puisqu'ils l'achètent au prix de telles fatigues et, d'autre part, combien il est difficile de faire tout plier sous une règle uniforme.

Quoi qu'il en soit, il résulte de ces investigations que les pays Latins ont bien des progrès à accomplir en ce qui concerne le repos hebdomadaire. Espérons que la France se mettra à la tête et donnera l'exemple à l'Espagne, au Portugal, et à l'Italie.

On nous objecte : " Mais nos employés ne réclament pas le repos du Dimanche." C'est possible, mais cela ne doit pas nous arrêter. Ce ne sont pas non plus les nègres qui ont demandé leur affranchissement ; nés esclaves, ils regardaient leur état comme l'état normal. En France, les Directeurs et employés ont toujours été habitués à voir marcher leurs chemins de fer sans interruption, et vouloir suspendre certains services le Dimanche paraît à beaucoup d'entre eux aussi extravagant que d'arrêter les horloges ce jour-là. Il en était de même en Belgique, mais aujourd'hui que la réforme est faite, les employés l'apprécient au point qu'il ne serait plus possible de revenir en arrière.

M. de Nordling termine en soumettant au Congrès sept vœux qu'il a formulés et qui, pour la plupart, peuvent être réalisés par la seule volonté des Compagnies. Il en est ainsi, notamment, de la réduction du nombre des trains de petite vitesse, de la fermeture des ateliers de réparation et des chantiers de construction, de l'assiette des salaires du Dimanche. La fermeture plus complète des gares de grande et de petite vitesse ne pourra être opérée qu'avec l'autorisation Ministérielle ; mais cette autorisation semble plus facile à obtenir si l'on ne s'obstine pas à la demander à la fois pour les villes qui la réclament et pour celles qui la repoussent. Quel intérêt y a-t-il à ce qu'à Marseille et à Carpentras, au Havre et à Landerneau, les gares soient ouvertes et fermées au même instant ; les trains non plus ne partent et n'y arrivent pas aux mêmes heures ?

Le vœu relatif aux délais de transport a, pour la France, plus d'importance théorique que pratique, en raison de l'ampleur des délais réglementaires existants, de l'étendue des réseaux et de leur petit nombre de points de contact avec l'étranger.

Des lois fixant à l'avance les jours de repos des employés peuvent réussir dans certains pays où, comme en Autriche, la patience et les tempéraments sont dans les traditions administratives. En France, elles ne produiraient que des conflits, sans profit pour personne ; aussi n'ai-je pas abordé cette face du sujet.

Je me retourne donc vers nos grandes Compagnies et je fais, avec confiance, appel à leur bienveillance envers leur personnel nombreux et dévoué. Elles reconnaîtront, je l'espère, que nos demandes sont possibles et pratiques, et si une seule d'entre elles entre dans la voie indiquée, comme je compte sur la contagion de l'exemple, je me sentirai suffisamment récompensé de la peine que je me suis donnée.

M. Fassiaux (Secrétaire du Département des Chemins de Fer et des Postes de Belgique).—Je confirme tout ce que le Rapport de M. de Nordling contient relative-

ment au repos des employés dans ce pays. Nous avons suivi les principes admis au Congrès des Chemins de Fer de Bruxelles et nous avons fait assez de chemin dans cet ordre d'idées. Si dans nos ateliers de chemins de fer on ne travaille pas le Dimanche, la plupart de nos trains de marchandises ne circulent pas non plus ce jour-là. Ceux de nos employés qui n'ont pas de repos le Dimanche en ont dans la semaine, et presque tous ont la possibilité d'assister le Dimanche, s'ils le veulent, à leur culte respectif. Nous comptons avancer toujours plus dans cette direction.

Quant aux employés des Postes et des Télégraphes, de grandes améliorations ont aussi été obtenues en ce qui concerne leur repos.

M. Noblemaire (Directeur de la Compagnie du Paris-Lyon-Méditerranée), à Paris.—Sur bien des points nous faisons comme en Belgique : c'est le cas en particulier pour les employés des ateliers, de la voie, et des bureaux. Il n'y a pas un seul employé en France qui n'ait, aux frais de la Compagnie, au moins douze jours de congé par an. Nous sommes arrivés à ce résultat sans avoir besoin de recourir à la suppression ou à la réduction des trains de marchandises le Dimanche, mesure qui ne nous paraît pas du tout pratique. Quant au personnel de ces trains en Belgique, qui est un plus petit pays, il est sans doute possible aux mécaniciens, où qu'ils s'arrêtent avec leur machine, d'aller passer le Dimanche dans leur famille, mais en France, où les distances sont plus grandes, cette possibilité n'existe pas, avec le roulement établi pour les mécaniciens et les chauffeurs.

En France, il n'en est pas comme aux États-Unis. Dans ce pays, ainsi qu'on l'a dit, à propos du repos du Dimanche, l'opinion publique est plus forte que le Gouvernement ; chez nous le Gouvernement influe considérablement sur l'opinion publique, et en tous cas, en matière de chemins de fer, il faut nécessairement que le Gouvernement approuve des réformes pour qu'elles soient appliquées. La Compagnie que j'ai l'honneur de diriger admet qu'il faut arriver à procurer par les moyens jugés les meilleurs à la plus grande quantité d'agents possible le moyen de se reposer le Dimanche et, à ce point de vue, elle se préoccupe surtout des agents du service actif des gares, les autres étant déjà bien ou mieux traités sous ce rapport. Pour cela nous n'avons qu'un moyen, c'est d'obtenir du Gouvernement l'autorisation de fermer les gares de marchandises à petite vitesse le Dimanche. Une fois cela obtenu, auront-ils un Dimanche de liberté sur deux ? Non, mais on s'en approchera beaucoup plus qu'aujourd'hui.

Les gares de marchandises à petite vitesse fermées tout le Dimanche et celles à grande vitesse l'étant jusqu'à midi, on pourrait organiser des remplacements d'employés, c'est-à-dire un roulement entre le personnel des gares de marchandises et celui des gares de voyageurs. Avec la fermeture à midi que nous avons aujourd'hui pour celles à petite vitesse, on ne peut faire suffisamment dans la pratique au sujet de l'amélioration que nous désirons tous également. Espérons que le Gouvernement partagera la conviction de la Compagnie que je représente, et que, sollicité aussi par d'autres, comme il l'a déjà été par celui de Paris-Lyon-Méditerranée, il nous fournira les moyens de réaliser les réformes nécessaires. Il appartient donc au Congrès d'agir non pas seulement sur l'opinion publique, mais surtout sur le Gouvernement.

Après quelques paroles échangées entre divers orateurs, la suite de la discussion est renvoyée à la séance suivante.

Sixième Séance.—26 Septembre (après-midi).

Présidence de M. Léon Say.

Le Repos Hebdomadaire et les Chemins de Fer—(suite).

Après avoir donné lecture d'une lettre du Vice-Président de la Chambre de Commerce de Sedan, Association qui s'intéresse vivement au but du Congrès, *M. le Président* mentionne qu'il y a deux questions à résoudre avant que les Compagnies de Chemins de Fer puissent décider quelque chose. Premièrement l'extension des délais de livraison par le Gouvernement, et secondement la question des livraisons d'office pour éviter l'encombrement des gares. Or, nous ne sommes que peu avancés sur ce point et bien que M. Noblemaire ait demandé au Gouvernement la fermeture des gares de petite vitesse le Dimanche, il se pourrait que cette mesure et d'autres qui sont proposées fussent prématurées.

M. de la Tour du Pin.—La Compagnie de l'Est étudiera les questions débattues.

M. René Lavollée.—Il serait utile que les Compagnies fissent connaître les motifs qui les ont arrêtées jusqu'ici dans les réformes dont il s'agit, car la fermeture des gares de marchandises à petite vitesse a déjà été agitée à diverses reprises. sans que cela ait abouti à aucun résultat.

M. de Nordling.—Je suis convaincu que cette fermeture peut s'opérer sans modifier le Cahier des Charges. M. le Ministre a fait fermer ces gares à l'occasion de la fête du 14 Juillet : il a le même pouvoir pour le Dimanche.

Mr. Gritton (de Londres).—Je remercie M. de Nordling pour son travail communiqué ce matin. Une grande partie du travail accompli dans les chemins de fer le Dimanche, en Angleterre et ailleurs, a pour but le plaisir. Or ce but est égoïste et n'est pas une raison suffisante. Des améliorations se sont accomplies en différents pays dans ce domaine ; il faut les poursuivre par tous les moyens légitimes.

Mr. Campbell (d'Écosse).—Le meilleur parti serait la suppression la plus grande possible du trafic du Dimanche et qu'il y eût des congés pendant la semaine pour les excursions. Pauvre d'abord, l'Écosse a devancé l'Angleterre au point de vue de la prospérité matérielle. Le respect du Dimanche en est l'une des principales causes.

M. Deluz (Secrétaire du Congrès) lit des fragments d'une intéressante communication remise au bureau par M. Rouy, Secrétaire-Archiviste de la Chambre de Commerce de Sedan, sur les mesures à adopter pour soulager les employés de chemins de fer le Dimanche, et les rendre à la vie de famille. L'auteur démontre que les Compagnies, les industriels, et les commerçants n'éprouveraient aucun inconvénient sérieux, si l'on fermait les gares de marchandises à petite vitesse tout le Dimanche, les bureaux de la grande vitesse à partir de midi, et si l'on suspendait la circulation des trains de marchandises le Dimanche. " Il est incontestable," ajoute l'auteur, " que les pouvoirs publics doivent prendre en mains la protection des milliers d'employés de chemins de fer qui, depuis tant d'années, souffrent sans se plaindre de l'existence toute d'exception et contre nature qui leur est imposée. L'absence du repos hebdomadaire fait souvent d'eux de mauvais sujets, en les poussant à devenir des piliers de cabaret. Il leur faut ce repos pour leur moralité, pour leur vie de famille, et sans aucune retenue de salaire. Ce devoir," dit encore l'auteur en terminant, " s'impose au Gouvernement ; en ce qui le concerne, nous comptons qu'il n'y faillira pas !"

M. Léon Say (Président).—Nous ne sommes pas une assemblée technique ; il ne faut rien demander qui puisse conduire à augmenter le nombre des agents des Compagnies de Chemins de Fer. Dans bien des Compagnies, on a diminué ces dernières années les dépenses en ne poussant pas aussi loin qu'autrefois la division du travail. Il y a là un mouvement en travers duquel il ne faudrait pas se mettre. Il s'agit de l'application de méthodes scientifiques à la main-d'œuvre en vue de mieux utiliser le personnel. C'est ce qu'on doit encourager.

M. Cheysson.—Si, grâce à ces méthodes perfectionnées, on tire un meilleur parti du personnel, les réformes demandées en seront facilitées d'autant, puisque l'accroissement de l'effectif ne sera pas nécessaire.

M. Rivière.—Ce repos devrait-il coûter quelque chose aux Compagnies qu'il faudrait l'accorder quand même.

M. Deluz lit quelques considérants humanitaires et sociaux qui devraient, à son avis, précéder les vœux proposés au Congrès par M. de Nordling, surtout en cas d'impression à part de son Rapport.

M. Appia.—Nous en avons voté d'à peu près semblables à propos des Rapports sur le point de vue hygiénique et social de la question qui nous occupe.

Le Congrès décide qu'en cas d'impression à part du Rapport de M. de Nordling, on le fera suivre des diverses Résolutions votées.

M. Forbes.—Le plaisir et le commerce ne sont pas des raisons suffisantes pour traiter des hommes en esclaves. Coûte que coûte, il faut que le but soit atteint. En Angleterre, le repos qu'on accorde aux employés doit occasionner des dépenses. Qui les paie ?

M. le Président.—Les frais supplémentaires, si les réformes en exigent, doivent en dernière analyse incomber à quelqu'un. Est-ce à l'État, c'est-à-dire au contribuable ? Est-ce à la Compagnie de Transport ? Est-ce au consommateur ? Dans les deux premiers cas, la réforme soulèverait de dangereuses oppositions. C'est donc au consommateur, c'est-à-dire à celui qui utilise le moyen de transport, que ses frais doivent finalement incomber. Dès lors l'opinion publique peut ne pas être favorable à des réformes qui entraîneraient de telles conséquences pour ceux qui utilisent les chemins de fer.

Mr. Campbell.—Nous ne nous préoccupons pas chez nous des questions d'argent ; nous visons exclusivement l'arrêt du travail du Dimanche.

M. Cheysson (Vice-Président).—Il serait injuste et regrettable qu'on parût traiter les Compagnies en adversaires des principes que représente le Congrès. Elles ont une vraie sollicitude pour leurs agents, et la témoignent de bien des façons : économats, crèches, caisses de secours, caisses de retraite, maisons ouvrières, ouvroirs. En outre, le Congrès doit être on ne peut plus reconnaissant à M. Noblemaire d'avoir demandé la fermeture totale des gares de marchandises à petite vitesse toute la journée du Dimanche. S'en tenir à les fermer à partir de 9 heures du matin serait tout à fait insuffisant, comme il nous l'a démontré. De telles déclarations faites par le Directeur du Paris-Lyon-Méditerranée ont pour nous importance capitale. Qui donc pourrait soutenir qu'une telle mesure soulève des objections pratiques lorsque des Administrateurs aussi éminents et aussi prudents proposent eux-mêmes de l'appliquer ? Cette initiative répond à tout et nous dispense de toute justification technique. Il faut donc que le Congrès émette un vœu formel dans le sens de cette démarche qui honore ses auteurs.

Que nos collègues étrangers nous permettent d'être modeste dans nos revendications, qui n'atteignent même pas ce qu'ils possèdent eux-mêmes, et que, se plaçant pour cette question en particulier à un point de vue plus spécialement Français, ils veuillent bien appuyer aussi la demande faite au Gouvernement par la Compagnie du Paris-Lyon-Méditerranée. Une fois cette réforme obtenue, elle aura un retentissement considérable dans le pays et contribuera efficacement à persuader au commerce de fermer ses magasins les Dimanches, comme les Compagnies leurs gares.

S'il est trop difficile d'obtenir la réforme générale et simultanée pour tous les réseaux, il faudrait qu'on la lassât au moins accomplir par les Compagnies qui sont prêtes, comme la Compagnie du Paris-Lyon-Méditerranée, à la tenter de suite à leurs risques et périls.

La discussion générale est déclarée close par *M. le Président* et le Congrès passe aux vœux à émettre.

Présidence de M. Cheysson, Vice-Président.

Au cours de la discussion des vœux, un grand nombre des membres du Congrès prennent la parole.

M. Deluz formule une proposition relative au repos des hommes d'équipe ; elle est écartée faute de renseignements suffisants. Il en formule une seconde en faveur des employés des autres entreprises de transport qui est adoptée.

M. Hanssen (d'Anvers) demande aux Délégués Anglais de l'aider à obtenir pour les pauvres marins des ports de l'Europe le repos du Dimanche, car, dans plusieurs de ces ports, des armateurs Anglais obligent les courtiers à travailler ce jour-là. *Mr. Campbell* appuie M. Hanssen.

M. le Président serait heureux d'apprendre que tous les Anglais font du repos du Dimanche, non pas seulement un article de consommation intérieure ; mais aussi un article d'exportation.

M de Nordling propose, comme M. Cheysson, que la réforme concernant la petite vitesse puisse être obtenue successivement, si elle ne peut l'être simultanément.

M. Lavollée formule la conclusion *que le Bureau Permanent du Congrès soit chargé de faire le plus tôt possible des démarches instantes auprès des pouvoirs publics pour qu'il soit donné suite à la généreuse initiative que vient de prendre la direction de la Compagnie des Chemins de Fer du Paris-Lyon-Méditerranée pour obtenir la fermeture de ses gares de marchandises à petite vitesse les Dimanches et jours fériés.* (Adopté.)

Sont aussi votés, à l'unanimité, les vœux suivants :—

1. *Que les gares de marchandises à petite vitesse restent fermées les Dimanches et fêtes, sauf pour la livraison des animaux vivants et de certains articles alimentaires sujets à une rapide détérioration ; que cette réforme soit opérée successivement, si son application simultanée sur tous les réseaux et dans toutes les villes rencontrait la moindre opposition.*

2. *Que les Dimanches et fêtes le nombre des trains de marchandises à petite vitesse soit réduit autant que possible.*

3. *Que les bureaux de marchandises à grande vitesse ne restent ouverts, les Dimanches et fêtes, qu'à des heures déterminées, selon des catégories à établir pour les différentes gares et stations.*

4. *Que les travaux de construction, les travaux d'entretien de la voie, et le travail dans les ateliers de réparations soient arrêtés les Dimanches et fêtes, sauf les cas d'urgence.*

5. *Que les Dimanches et fêtes ne soient pas comptés dans les délais de livraison et d'expédition des marchandises à petite vitesse et que des mesures soient prises, s'il y a lieu, pour éviter les encombrements de gare.*

6. *Que les bases des salaires ne soient pas combinées de façon à faire désirer aux agents le travail du Dimanche et des jours fériés.*

7. *Que le soin de fixer les jours de fête assimilés dans chaque pays aux Dimanches reste confié aux Gouvernements respectifs, afin de tenir compte des traditions nationales.*

Résolution Supplémentaire.

Le Congrès, sur la proposition d'un de ses membres, émet en outre le vœu suivant :—

Qu'il soit pris, par les Directions compétentes, des mesures pour que les employés des autres entreprises publiques de transport (bateaux à vapeur, tramways, omnibus, &c.), participent, quant à leurs jours de repos, aux avantages qui pourront être obtenus en faveur des employés des chemins de fer.

Septième Séance.—27 Septembre, à 9 heures du matin.

Présidence de M. L. Sautter, Ingénieur Civil, Vice-Président.

Le Repos Hebdomadaire dans les Postes, les Télégraphes, et les Téléphones.

Rapporteur: M. G. F. Chambers, Avocat, à Eastbourne, Angleterre.

M. le Rapporteur explique les difficultés qu'il a eues à se procurer les renseignements qui lui étaient nécessaires, et il regrette que son Rapport ne soit pas aussi complet qu'il l'aurait désiré. On dit que nous sommes avancés en Angleterre au point de vue du repos des agents des postes; ce n'est vrai que dans une certaine mesure. Il y a chez nous un parti, bien faible il est vrai, qui tend à augmenter le travail dans les postes le Dimanche au lieu de chercher à le diminuer. L'orateur lit les conclusions pratiques de son Rapport.

M. Deluz (Secrétaire) dépose sur le bureau une lettre de M. Wanamaker, Directeur-Général des Postes, aux États-Unis, où, après avoir approuvé vivement le Congrès et son but, il dit: "Je regarde comme de la plus haute importance qu'on réduise au minimum tout travail le Dimanche, et qu'on fasse tous les efforts possibles pour l'abolition du travail de ce jour dans les services publics."

Mr. Gritton (de Londres).—Les conclusions de Mr. Chambers seraient un recul pour l'Angleterre, si elles y étaient pratiquées, car dans ce pays on y fait plus qu'elles ne demandent. Cependant pour le Continent ces conclusions seraient un progrès si elles pouvaient y être généralement appliquées. Le désir d'un retour en arrière est bien peu de chose chez nous, et ne repose que sur des habitudes contractées à l'étranger par des commerçants.

M. Garnier.—En France les colis postaux ne sont pas distribués par les bureaux de poste, mais par les gares. Il faut être sobre dans nos demandes si nous voulons les faire accepter.

M. de Nordling.—Dans la plupart des pays, le service des colis postaux est fait par l'Administration des Postes.

M. Roehrich (Vice-Président).—On jette trop souvent à la poste le samedi soir des milliers d'imprimés non urgents, ce qui augmente beaucoup le travail des employés et des facteurs, le Dimanche. En diminuant le travail des agents ce jour-là, il sera plus facile de réduire les distributions. Il faut inviter le public à éviter tout ce qui peut augmenter le travail des employés des postes, le Dimanche.

M. de Nordling et *M. le Comte de Saint-Georges* appuient cette manière de voir et demandent que l'invitation soit aussi faite en faveur des employés des Télégraphes et des Téléphones. (Approuvé.)

M. le Président.—Nous avons au milieu de nous M. Robert, Président de l'Union Fraternelle de Secours Mutuels des Facteurs de la Seine; je lui donne la parole.

M. Robert (Facteur).—Je ne viens pas ici pour critiquer notre organisation; supprimer des distributions, c'est l'affaire des Directeurs Postaux et non pas la mienne; je ne prétends pas leur faire la leçon. Toutefois, il est désirable de réduire les distributions. Les facteurs ruraux doivent marcher toute l'année, sans jours déterminés de repos, et quand ils veulent en prendre un, ils doivent payer leur remplaçant. Dans les villes, le facteur doit aussi payer son remplaçant, quand il

veut avoir un congé. A Paris, les leveurs de boîtes ont en moyenne un jour de congé tous les douze jours, mais ils ne paient pas leur remplaçant. Les facteurs d'imprimés ont un Dimanche sur deux, à partir de 10 heures du matin. A Paris, avant 1878, il y avait seulement cinq distributions par jour, maintenant il y en a huit et, le Dimanche, il y en a encore six. Outre quelques heures dont nous pouvons parfois disposer, nous sommes libres seulement tous les vingt-huit jours, après 10 heures du matin, c'est-à-dire, après la première distribution. C'est le Dimanche que nous préférons comme jour de congé à cause de nos familles. Il serait à souhaiter qu'on terminât le Dimanche les distributions à midi, car il nous faudrait plus de repos. Nos chefs sont bien disposés, mais on devrait obtenir que le public se prêtât à des réformes, et surtout qu'elles fussent soutenues par la presse.

Présidence de M. Léon Say, Sénateur.

M. L. Sautter (Vice-Président).—Que pense M. Robert de la suppression le Dimanche du service à domicile des mandats postaux ?

M. Robert.—En province on tolère que les facteurs ruraux touchent et paient les mandats ; dans les villes les intéressés vont toujours au bureau de la poste. Les recouvrements ne se perçoivent pas le Dimanche.

M. Léon Say (Président).—Il est évident qu'il faut agir sur le public. On a une ardeur maladive d'avoir des nouvelles jusqu'à une heure fort avancée de la nuit.

M. Robert.—L'autre jour je terminais ma dernière distribution, à 11 heures du soir, lorsque quelqu'un me demanda s'il n'y avait pas encore une distribution. Je lui ai répondu très poliment que non, car dans notre profession il faut toujours être poli avec le public, lors même qu'on nous pose des questions absurdes. (Rires.)

M. Fassiaux.—Il ne suffit pas toujours d'agir sur le public ; il faut compter souvent avec bien des exigences. Dans ce cas, il faut recourir à des agents remplaçants. C'est là, en Belgique et ailleurs, qu'on cherche parfois le remède.

M. Cheysson (Vice-Président).—Je propose que chacun ait la faculté de refuser son courrier le Dimanche, moyennant notification à qui de droit, quand il peut en résulter un vrai soulagement pour le facteur. Cette proposition est prise en considération.

M. Deluz lit une lettre reçue de Copenhague, et de laquelle il ressort que, grâce au Comité pour la célébration du Dimanche de cette ville, il ne s'y fera désormais plus qu'une seule distribution le Dimanche. A cette occasion 16,000 personnes ont même déclaré ne rien vouloir recevoir le Dimanche. Déjà, en Danemark, on ne transporte le Dimanche que les marchandises pouvant s'avarier. A Strasbourg, aussi, il n'y a plus qu'une distribution le Dimanche, et la même mesure va, dit-on, se propager en Allemagne, car l'État veut assurer un Dimanche sur deux aux facteurs. Le meilleur remède est, en effet, la réduction du service postal. En Suisse il n'y a généralement, ce jour-là, qu'une ou deux distributions selon les villes. A Genève, la majorité des négociants a exprimé tout récemment son désir de n'avoir plus qu'une seule distribution le Dimanche au lieu de deux ; mais l'accord n'est pas encore complet sur l'heure de l'unique distribution. A Lausanne, plus de mille personnes ont aussi renoncé à recevoir leur courrier le Dimanche. A Nancy, une Pétition faite récemment pour diminuer les distributions du Dimanche a échoué devant le Conseil Municipal. Elle été pourtant signée par environ 1,500 personnes. Toutefois, on ne devrait pas se décourager, et il faudrait qu'on reconnût aux Conseils Municipaux le droit de réduire le service du Dimanche, sur le vœu de la majorité des intéressés.

M. Cheysson propose de formuler comme suit l'idée qui vient d'être indiqué par M. Deluz, et qui fonctionne parfaitement en Angleterre :—

"A défaut de réformes générales s'étendant à tout le pays, tout Conseil Municipal doit avoir le droit de restreindre dans sa commune le service postal du Dimanche sur le vœu de la majorité des intéressés."

Cette proposition, appuyée aussi par M. Robert Dufresne, est adoptée.

M. Deluz résume diverses lettres d'employés des postes de différentes villes de France, lesquels expriment leur plus vive reconnaissance de ce qu'on veut bien s'occuper d'eux, au point de vue de leur repos.

M. Roehrich parle des enveloppes avec cliché sur le repos du Dimanche, et conseille leur emploi. Elles portent une inscription ainsi conçue :—

"Prière de diminuer, le Dimanche, le travail de la Poste et des autres Services Publics, ainsi que celui de vos fournisseurs, afin que votre prochain puisse aussi se reposer ce jour-là."

M. Deluz.—Les employés postaux de différentes villes s'en sont souvent fait les propagateurs ou directement ou par leurs femmes. C'est par dizaines de milles qu'ils en ont fait venir.

M. Satre (Industriel, à Lyon).—On peut aussi utiliser les en-têtes de lettres dans le même but. Nous inscrivons sur les nôtres :—

"Prière à nos fournisseurs de ne pas faire travailler le Dimanche à nos commandes."

M. Rod-Ducloux (de Lausanne).—Nous comptons dans notre ville continuer nos efforts pour multiplier le nombre de ceux qui renoncent à leur courrier le Dimanche, lors même que nous n'avons qu'une unique distribution le Dimanche.

Mr. Campbell.—Si, à Londres, avec ses 5,000,000 d'habitants, on peut se passer de lettres le Dimanche, il faut que ce soit possible ailleurs, et même partout.

M. le Comte de Saint-George.—Je demande que dans les Résolutions qui seront votées les femmes employées dans les bureaux de téléphones ne soient pas oubliées. Elles ont un service qui mérite aussi la pitié du public. (Approuvé.)

M. Hamberg (Délégué du Comité de Stockholm).—Certaines villes de Suède qui avaient quatre distributions par jour n'en ont plus qu'une seule. A Stockholm un Comité spécial travaille dans ce sens. Notre Synode s'en est aussi occupé.

M. Robert (Facteur).—Il faudra aussi ne pas oublier les télégraphistes dans les vœux que vous voterez. (Appuyé.)

Mr. Campbell.—Je n'approuve pas l'une des conclusions du Rapport où il est dit que les bureaux de la poste peuvent être ouverts deux heures le matin et deux heures l'après-midi ; il peut en résulter un encombrement au bureau comme au théâtre ; aussi je propose qu'on ajoute : "à moins qu'on ne puisse obtenir un service encore plus restreint."

M. de Vilmorin (Vice-Président).—Je n'y vois point d'inconvénient, pourvu qu'on tienne compte des exigences locales.

M. Garnier appuie la proposition de Mr. Campbell, amendée par celle de M. de Vilmorin, et elle est adoptée.

Quelques modifications aux conclusions du Rapporteur sont encore proposées par divers orateurs, et, tenant compte des propositions déjà acceptées, le Congrès vote, à l'unanimité, les vœux suivants :—

1. *Réduction, le Dimanche, du service des agents des postes à une ou deux levées de boîtes, et à une ou deux distributions de lettres, et limitation de l'ouverture des bureaux à environ deux heures le matin et deux heures l'après-midi, à moins qu'on ne puisse obtenir un service encore plus restreint.*

2. *Suppression, dans les pays où il existe, du service à domicile le Dimanche, des mandats postaux, des colis postaux, et des articles de messagerie, ne pouvant pas s'avarier, mais liberté pour chacun de les retirer au bureau à des heures déterminées.*

3. *Limitation de l'ouverture des bureaux télégraphiques et téléphoniques, dans les villes de second ordre, à quelques heures seulement le Dimanche.*

4. *S'efforcer d'arriver, par voie législative ou autrement, à ce que tous les agents des postes, des télégraphes, et des téléphones, aient au moins deux Dimanches entiers par mois, et, dans l'intervalle, des jours de repos sur semaine, de sorte que chacun dispose, autant que possible, de cinquante-deux jours de repos par an.*

5. *A défaut de réformes générales, s'étendant à tout le pays droit, reconnu à chaque Conseil Municipal de restreindre dans sa commune le service postal du Dimanche, sur le vœu de la majorité des intéressés.*

6. *Faculté pour chacun de ne pas recevoir son courrier le Dimanche, moyennant notification à qui de droit, et quand cette renonciation peut soulager le facteur.*

7. *Prière instante au public d'éviter tout ce qui peut augmenter le travail des employés des postes, des télégraphes, des téléphones, des messageries, et en général tout travail le Dimanche. Invitation à inscrire cette recommandation sur les enveloppes de lettres et sur les en têtes de factures.*

M. Garnier.—Avant que la séance de ce matin se termine, je propose dès à présent la constitution d'un Bureau International du Congress.

M. L. Sautter (Ingénieur).—Il me semble qu'il vaudrait mieux émettre le vœu de la formation d'une Ligue philanthropique du repos dominical.

M. Forbes.—Il faut supprimer ce mot de philanthrpioque.

M. Sautter.—Ce serait pour indiquer qu'elle est fondée sur les mêmes bases que le présent Congrès.

M. de Nordling.—Je propose le titre de Commission Permanente.

M. le Président.—Ce serait la Commission Permanente du Congrès, comme celui des Chemins de Fer en a constitué une pour préparer d'autres Congrès.

M. Garnier.—C'est ce que je demandais.

M. Fassiaux appuie aussi cette proposition, ainsi que *M. Bablot*, Délégué du Gouvernement du Mexique. "Dans le pays que je représente," dit ce dernier, "il y a constamment des tiraillements entre patrons et ouvriers et il serait bon que l'action de votre Commission Permanente se fît sentir jusque là-bas pour que les ouvriers sussent à qui adresser leurs réclamations."

Le Congrès vote la constitution d'une Commission Permanente et internationale, composée de tous les membres du bureau du Congrès, et qui aura surtout pour mission d'en préparer d'autres sur les mêmes bases. (Voir plus loin le texte de cette Résolution.)

M. Léon Say (Président).—J'exprime mes plus vifs regrets de ne pouvoir revenir cette après-midi, et je témoigne au Congrès toute la satisfaction que j'ai eue à le présider. Je suis heureux de la hauteur à laquelle se sont maintenues les discussions et de leur direction pratique. Je souhaite que d'autres Congrès du même genre puissent continuer les travaux de celui-ci. A propos du rôle de l'État qui doit être discuté dans la séance de cette après-midi, je déclare que je ne suis pas en principe partisan de l'intervention du bras séculier en ce qui concerne le repos du Dimanche.

Divers membres du Congrès prient instamment M. Léon Say de revenir dans l'après-midi, mais M. le Président explique qu'il ne peut pas s'engager d'une manière absolue.

Après le départ de M. Léon Say, Président, *M. Zanini* propose en sa faveur un vote de remerciements et de reconnaissance pour le concours qu'il a apporté aux travaux du Congrès. (Adopté à l'unanimité.)

Huitième Séance.—27 Septembre (après-midi).

Présidence de M. H. DE VILMORIN, Vice-Président.

Des Mesures légales ou autres, adoptées dans divers Pays relativement aux Jours de Repos accordés dans les Chantiers de Travaux Publics, les Bureaux de l'État, l'Armée, les Tribunaux, les Fabriques, les Ateliers, et les Magasins.

Rapporteur: M. LOUIS SAUTTER, Ingenieur Civil, à Paris.

M. le Rapporteur explique comment, à défaut du Rapport que devait rédiger M. Decurtins, il a été amené à ajouter à son propre Rapport quelques pages sur le sujet que devait traiter ce dernier. "Nous avons à examiner," dit-il, "une question de fait, une question de droit, une question d'opportunité. En général l'État protège-t-il le repos hebdomadaire? A-t-il le droit de le protéger? Dans quels cas, dans quelle mesure, de quelle manière est-il bon qu'il le protège? Et d'abord, faisons une distinction entre l'État-patron ayant des employés et des ouvriers à son service et l'État-législateur ou administrateur de la Société."

En fait, le repos hebdomadaire est plus ou moins assuré partout à tous les employés de l'État; puis, dans beaucoup de cas, les entrepreneurs qui travaillent pour lui, sont obligés par les clauses de leurs Cahiers des Charges, à assurer ce même repos à leurs ouvriers. Personne ne conteste à l'État le droit de prendre de telles mesures, s'il les juge nécessaires au bon emploi et au bien-être de ceux qu'il fait travailler: c'est à la fois un acte de bonne administration et de bon example.

Le droit de l'État de se mêler des jours de repos accordés dans l'industrie privée est moins évident que le précédent. L'État s'expose alors au reproche de s'immiscer dans ce qui ne le regarde pas, de pénétrer dans un domaine qui lui est interdit, celui de la conscience, tout au moins de gêner la liberté des transactions, et de mettre le peuple en tutelle.

Je remarque cependant que dans tous les pays du monde la loi prohibe plus ou moins certains trafics le Dimanche, par exemple celui de la Bourse; dans la plupart des pays aussi l'État a pris des mesures pour protéger les femmes et les enfants contre l'excès de travail dans les ateliers et les manufactures, et interdit, à cet effet, de les faire travailler le Dimanche; je signale enfin le fait que l'interdiction générale du travail le Dimanche est appliquée dans les pays où il y a le plus de liberté, et où le domaine civil est le plus complètement séparé du domaine religieux: les États-Unis, par exemple.

Ces pays ont leurs Lois du Dimanche (Sunday Laws), et voici comment ils les justifient : tout homme a le droit de se reposer un jour sur sept, sa santé et la vie de famille le réclament ; tout homme a droit au libre exercice de son culte, et, tant que l'exercice de ce droit ne lèse pas l'intérêt général, le devoir du Gouvernement est de le faire respecter ; enfin l'observation du Dimanche contribue à faire de meilleurs citoyens et à rendre l'État plus prospère. Du reste l'opinion publique est, dans ces pays, en faveur du repos dominical, et l'intervention de la loi pour le faire respecter ne soulève qu'une bien faible opposition. Ces raisons sont bonnes, et le droit que l'État possède en principe de faire des Lois pour protéger le repos hebdomadaire me semble incontestable. Je crois, toutefois, qu'il ne doit en user qu'avec discrétion et en consultant l'état des mœurs et l'opinion publique

Je ne vois pas qu'il y ait une distinction à faire, en ce qui concerne le repos hebdomadaire entre le commerce et l'industrie. Si l'ouvrier d'usine ou de chantier a le droit d'être protégé, le commis de magasin ne l'a pas moins. L'interdiction ou la limitation, pendant le jour de repos, du trafic des boissons alcooliques s'impose en quelque sorte quand, le repos étant obligatoire, l'ouvrier est par cela même plus accessible aux provocations de l'intempérance.

M. le Vicomte de Rio-Sado (Délégué du Gouvernement Portugais).—Dans le Portugal, sauf cas d'urgence, les Chantiers de Travaux Publics, les Bureaux de l'État sont fermés le Dimanche. Les industriels n'obligent pas à travailler le Dimanche. Certains magasins sont fermés, d'autres ouverts. Dans tous les pays, ce sont la persuasion et les mœurs qui font les Lois.

M. Thurber (Délégué des Églises Presbytériennes des États-Unis et du Comité Dominical de New-York).—Dans la Constitution des États-Unis, l'Église et l'État sont absolument distincts : pas de religion d'État, personne n'est tenu de contribuer légalement à l'entretien d'un culte. L'État n'a aucune juridiction ecclésiastique et, d'autre part, chaque dénomination religieuse est libre de s'organiser comme elle l'entend. En ce qui concerne le Dimanche, l'État ne le protège pas comme jour de culte, mais en l'envisageant de la même manière que ce Congrès, c'est-à-dire au point de vue de l'hygiène sociale et du bien physique et morale des individus et des familles.

M. Rivière (Architecte) lit des passages de son Rapport relatif au rôle de l'État. Il ajoute : " Nous n'aimons pas que l'État s'occupe de nos travaux ; l'État est quelque chose de fort vague ! Est-ce la majorité, c'est-à-dire la moitié plus un ? Nous aimons mieux notre liberté ; elle a de grands avantages ; ne sachant pas où l'État peut nous mener, nous préférons faire nos affaires nous-mêmes.

Si le Congrès demande à l'État de donner l'exemple de la cessation du travail le Dimanche et de favoriser le repos de ce jour, nous sommes de cet avis, mais nous ne voulons pas aller plus loin.

M. Sautter lit les conclusions de son Rapport, qu'il a modifiées sur quelques points, et il les propose sous cette nouvelle forme aux délibérations et au vote du Congrès.

M. Garnier.—La question est complexe. L'État-patron encourt la responsabilité des patrons vis-à-vis des ouvriers ; il encourt la même responsabilité quand il travaille avec une Compagnie ou par son moyen. L'État-législateur a-t-il le droit d'intervenir chez les industriels et dans le commerce, ensuite en a-t-il le devoir ? Tout cela est abordé dans les conclusions du Rapporteur. Il faut donc les examiner successivement.

M. le Président lit une proposition qu'il a reçue de M. Cheysson, empêché d'assister à la séance ;

" C'est avant tout sur l'opinion publique et sur les mœurs qu'il faut agir par une propagande infatigable, pour démontrer à tous les bienfaits du repos du Dimanche."

M. de Nordling.—Le droit de l'État de légiférer sur la question du Dimanche me semble hors de doute, preuve en soit que tous les États l'ont fait. Il peut donc intervenir, mais dans certains cas. Et quand nous parlons de l'État, duquel parlons-nous ? Il faut être prudent, nous ne savons pas ce qui convient ici ou là. Aussi je me range à la rédaction de M. Cheysson.

M. Delaire communique de la part de M. Léon Lefébure, Ancien Secrétaire d'État, une appréciation résumée du plébiscite auquel M. de Bismarck a soumis en Allemagne le repos légal du Dimanche. Il en résulte que la majorité des patrons et des ouvriers se sont prononcés pour l'interdiction du travail le Dimanche. Toutefois, le Chancelier, qui avait promis de légiférer s'il lui était démontré que la majorité des intéressés le désirait, a, d'accord avec le Conseil Fédéral Allemand, toujours repoussé tout vote du Reichstag favorable à une législation protectrice du repos du Dimanche.

" Il est donc permis," dit M. Lefébure, " d'invoquer désormais en faveur de ce repos légal le verdict solennel d'un peuple de 40,000,000 d'hommes."

M. H. de Lassuchette.—Une Loi de 1851 interdit pour les apprentis le travail du Dimanche; elle existe encore. Il y a même eu une Circulaire Ministérielle démontrant la nécessité de protéger les faibles. Je demande donc un vœu en faveur des apprentis et afin que MM. les Inspecteurs des fabriques fassent exécuter la Loi qui les concerne.

M. Sautter.—Les conclusions de M. Cheysson ne précisent pas assez; elles sont trop vagues. Il demande qu'on agisse sur l'opinion publique, puis il parle des mœurs. Mais lesquelles? Celles des patrons ou celles des ouvriers? La loi doit tenir compte des mœurs, sans aucun doute, mais elle contribue aussi à les faire.

M. Jules Michel (Ingénieur-en-chef du Paris-Lyon-Méditerranée).—En nous maintenant dans le domaine de la pratique, y a-t-il intérêt à ce que l'État intervienne pour nous protéger, nous, adultes? Je ne le pense pas. La Loi de 1814 exceptait les industries de transport. Une Loi absolue serait inapplicable. L'intervention de l'État ne peut être efficace. N'allons pas au delà de ce qui concerne les femmes et les enfants. Ne parlons que de l'État-patron et demandons-lui seulement de ne pas obliger à travailler le Dimanche.

M. Allier.—Nous discutons sur ce que les mœurs réclament. Que sont les mœurs? Je ne sais pas. Mais je sais que les lois contribuent beaucoup à former l'opinion publique. M. Noblemaire nous le disait ce matin et il avait raison. La loi est une leçon de choses; elle a un rôle pédagogique; elle est une condition de progrès lorsqu'elle sert à protéger le faible contre le fort.

M. Roehrich.—J'approuve pleinement ce que vient de dire M. Allier. Il est vrai qu'il faut avant tout agir sur l'opinion publique par une propagande infatigable, mais l'État ne peut-il pas et ne doit-il pas seconder cette action? Puis, ne doit-il pas empêcher que tels individus se trouvent dans un état d'oppression? Je ne peux admettre qu'on dise: Il faut attendre que les mœurs permettent à l'État d'agir. L'État doit donner l'exemple sans doute, mais il est aussi des cas où l'État doit intervenir directement ou indirectement.

M. Lorin.—Je suis aussi convaincu que l'État doit intervenir dans certains cas, mais l'opportunité actuelle pour la France d'entrer dans cette voie, est une autre question.

M. Deluz (Secrétaire) a reçu une communication d'où il résulte que le Comité de Copenhague reconnaît utile et parfois nécessaire l'intervention de l'État. "Dans cette ville," dit-il, "un grand nombre de commerçants d'une branche spéciale s'étaient entendus pour fermer leurs magasins; un brouillon est survenu; il s'est installé avec grand fracas et s'est mis à ouvrir le Dimanche. A cause de la concurrence, l'alliance en faveur de la fermeture a été rompue et les négociants eux-mêmes réclament maintenant l'intervention, sinon du pouvoir central, du moins celle de la Municipalité. A Saint-Gall, en Suisse, ce sont aussi les commerçants qui sont les meilleurs soutiens de la Loi sur la fermeture des magasins, faite d'ailleurs à leur demande. Je rappelle aussi la lettre reçue d'un Syndicat de commerçants et d'employés de Marseille et lue dans notre première séance. Ce Syndicat pousse un cri de détresse et réclame l'intervention du Congrès en faveur d'une fermeture légale des magasins, à défaut de la fermeture volontaire."

M. Sautter.—Je partage entièrement l'idée de M. Roehrich. La propagande libre, secondée par l'exemple du Gouvernement, est le principal moyen d'action dans la cause qui nous occupe; mais, il y a des circonstances dans lesquelles l'État peut et doit intervenir d'une autre manière.

M. Rivière demande que dans toutes les Résolutions le mot "hebdomadaire" soit remplacé par celui de "Dimanche." (Appuyé.)

M. Lavollée.—J'admets aussi qu'il est des cas où il faut protéger non seulement les femmes et les enfants, mais aussi les adultes. La Loi de 1814 en appelait au bras séculier, au nom du droit Divin; c'était son défaut. L'artisan doit être libre de travailler chez lui, mais dans la grande industrie les ouvriers sont esclaves, parce que là les travailleurs dépendent souvent les uns des autres. Les lois modernes des pays les plus épris de la liberté sont faites pour affranchir du travail le Dimanche et non pour exercer une coercition quelconque.

M. Forbes.—J'appuie pleinement M. de Lavollée. Les faibles sont souvent les ouvriers. Il y a des ouvriers qui ne peuvent se défendre et il est nécessaire que l'État intervienne contre l'oppression quand elle se produit.

M. Garnier lit une proposition de M. de la Tour du Pin déjà déposée sur le bureau et par laquelle le Congrès estimerait que la réglementation du travail du Dimanche serait avantageusement assurée par des coutumes établies au sein de Corporations professionnelles ou Syndicats mixtes de patrons et d'ouvriers, dont la juridiction pourrait être étendue légalement aux ateliers similaires.

M. de Nordling.—Cette proposition pourrait être renvoyée à la Commission Permanente pour être étudiée dans un prochain Congrès. (Adopté.)

M. Lavollee.—Je propose la même chose à l'égard de la dernière conclusion du Rapport relative à la restriction, le Dimanche, de la vente des boissons alcooliques. (Adopté.)

Les Résolutions suivantes sont votées par le Congrès :—

1. *L'utilité du repos du Dimanche est attestée par le fait que, dans presque tous les pays, l'État accorde plus ou moins ce repos à ses employés et le leur garantit même par des Lois et des Règlements administratifs.*

2. *C'est avant tout sur l'opinion publique qu'il faut agir par une propagande infatigable, afin de démontrer à tous les bienfaits du repos du Dimanche. Il est aussi désirable que des enquêtes, faites avec soin, révèlent quel est, à l'égard du repos du Dimanche, l'état de l'opinion publique, tant parmi les ouvriers et employés que parmi les patrons.*

3. *Sur la demande exprimée par la majorité des intéressés, le pouvoir central ou l'autorité locale peut, sans pour cela attenter à la vraie liberté, prendre pour le pays tout entier ou pour la commune, des mesures destinées à protéger le faible contre le fort, en ce qui concerne le repos du Dimanche. Ces mesures ne doivent pas nécessairement, et dans tous les cas, être limitées aux femmes et aux enfants.*

4. *L'État a le devoir de donner l'exemple du respect du repos du Dimanche, en l'assurant, autant que possible, à tous ceux qu'il fait travailler directement ou indirectement.*

Huitième Séance—(suite).

Présidence de M. H. DE VILMORIN, Vice-Président.

Des Associations existantes en faveur du Repos du Dimanche.

Rapporteur : M. E. DELUZ, Secrétaire de la Fédération Internationale pour l'Observation du Dimanche, à Genève.

M. le Président invite M. Deluz à présenter son Rapport. L'heure étant avancée le Rapporteur se borne à résumer brièvement les idées principales.

Mr. Mackintosh (Délégué de l'Association en faveur du Dimanche et des Ouvriers, à Glascow).—Le Dimanche est d'une grande importance pour l'homme, au point de vue physique et surtout au point de vue moral; l'orateur insiste vivement sur les bienfaits qui en résultent, sur les excellents résultats obtenus en Écosse par de telles Associations, et sur la nécessité de les appuyer dans leurs travaux. (Applaudissements.)

M. Zanini (d'Alexandrie).—En Italie on a déjà aussi fait quelque chose. Il faut rendre hommage à M. Francesco Sciarelli qui, à Naples, a déjà beaucoup travaillé dans ce sens. C'est une preuve de ce que peuvent faire des efforts personnels, mais il faut qu'ils soient secondés et continués.

M. Deluz confirme ce que vient de dire le précédent orateur, et, sur le désir qui lui en a exprimé M. Garnier, il propose au Congrès d'émettre formellement le vœu qu'il se constitue une Ligue populaire et Française pour le repos du Dimanche en France.

M. Banzet appuie cette proposition. Elle est adoptée.

M. Garnier prie les membres du Congrès qui sont de cet avis de bien vouloir rester un moment après la clôture de la séance.

Les conclusions du Rapport de M. Deluz sont toutes adoptées, comme suit :—

2. *Les Associations qui ont pour but la libération des travailleurs le Dimanche ont leur haut raison d'être. Elles sont généralement d'autant plus développés dans un pays qu'on y jouit d'une plus grande liberté générale et individuelle.*

2. *Ces Sociétés sont une protestation permanente contre bien des exigences intéressées et égoïstes et contre l'asservissement de l'homme par l'homme à un travail sans relâche. Elles tendent toutes à rendre ou à conserver à l'individu sa dignité, et à lui rappeler qu'il ne doit pas se laisser dominer par la matière, mais avoir des aspirations supérieures.*

3. *Pour se développer et fournir tous les bons fruits qu'elles peuvent produire, ces Sociétés doivent entretenir entre elles de fréquentes relations et grouper le plus possible leurs efforts.*

4. *Les résultats obtenus sont un gage de ceux plus importants qu'on pourrait obtenir encore, si ces Associations se multipliaient et rencontraient dans le public et auprès des autorités tout l'appui et toute la sympathie qu'elles méritent.*

5. *Aucune institution n'est plus réellement libérale et démocratique que le repos du Dimanche. Toutes les mesures légales ou autres, qui, en le favorisant, font place aux cas de nécessité et de charité, sont non pas des mesures d'oppression, mais de vraie liberté, car si elles gênent parfois les habitudes de quelques-uns, elles sont profitables au plus grand nombre, à ceux surtout qui manquent le plus de moments de relâche et de véritable indépendance.*

6. *Le repos du Dimanche bien employé peut seul donner d'heureux résultats pour le développement normal de la vie physique, intellectuelle, et morale, pour la vie de famille, la paix sociale et la prospérité de la patrie.*

Autres Résolutions Votées.

1. *Il est constitué une Commission Permanente Internationale du Congrès qui aura pour mission de réunir des informations de tous les pays sur le travail et le repos du Dimanche, et spécialement de préparer d'autres Congrès, sur les mêmes bases que celui-ci. Cette Commission est composée de tous les membres du Bureau.*

2. *Le Congrès émet aussi le vœu qu'il soit créé une Ligue populaire et Française pour le repos du Dimanche.*

M. Fassiaux (Délégué du Gouvernement Belge).—Je remercie, au nom de tous les membres du Congrès, l'honorable M. Léon Say, MM. les Vice-Présidents, tous les membres du Bureau et tous les Rapporteurs, du travail qu'ils se sont imposé pour amener la réussite de ce Congrès. (Applaudissements.) Je félicite le Congrès d'avoir adopté le vœu en faveur d'une Ligue Française pour protéger le repos du Dimanche.

M. Deluz.—Je propose un vote de remerciements au Gouvernement Français de ce qu'il a rendu possible la tenue de ce Congrès ; nous lui en devons une vive reconnaissance. (Adopté.)

M. Robert Dufresne.—J'engage le Bureau du Congrès à demander, au besoin, aux membres du Congrès, un supplément de contribution pour la publication du compte rendu *in extenso* des séances du Congrès. (Cette proposition est approuvée.)

M. de Vilmorin (Président).—Je remercie bien vivement tous les membres du Congrès, mais surtout ceux qui sont venus de loin, afin de nous apporter le concours de leurs lumières. Il nous ont appris à apprécier encore davantage les bienfaits du jour du repos ; nous leur en devons une grande reconnaissance. Dévouons-nous à la cause du Dimanche comme à une cause qui doit triompher. La vie a d'autant plus de valeur qu'on la consacre davantage au bien de ses semblables. (Applaudissements.)

TRANSLATIONS.

(For List of Members, see p. 1.)

Programme.

I.—*Necessity for Weekly Rest.*

1. *Weekly Rest from a Sanitary point of view.*—Physical and intellectual health. Inquiries, past and future.

Secretary : Dr. A. Haegler, of Bâle.

2. *Weekly Rest from a Social point of view.*—The family, morals, thrift, welfare of workmen, good feeling between employers and employed.

Secretary : E. Thouverez, Qualified Professor of Philosophy, at Bourg (Ain).

II.—*The Weekly Rest in practice.*

3. *Weekly Rest and the Building Trade.*—Economic advantages. Inquiries. Organisation of Labour. Results. Conclusions.

Secretary : M. Rivière, Architect, Secretary of the Association for Sunday Rest in the Building Trade, at Paris.

4. *Weekly Rest and General Industry.*—Investigations made. Economic advantages. Results arrived at. Conclusions.

Secretary : M. J. Pagney, Employer, Brussels.

Comparative study of legal or other measures adopted in different countries relative to days of rest granted to men employed in :

5. *Public Transport Services.*—Railways, steamboats, omnibus, tramways.
Secretary: M. W. de Nordling, Engineer, formerly Director-General of Railways of the Austrian Empire, Paris.

6. *Posts, Telegraphs, and Telephones.*
Secretary: M. Chambers, Solicitor, of Eastbourne (Sussex), England.

7. *Other Public Services.*—Public Yards, Government Offices, Army, Law Courts.
Secretary: Mr. L. Sautter, Civil Engineer, Président of the French Society for the keeping of Sunday, at Paris.

8. *Industry and Commerce.*—Laws respecting factories, mills, workshops, closing of offices and shops on Sunday, &c.*
Secretary: M. Decurtins, Deputy to the Swiss Federal Assembly.

III.—*Propaganda in favour of Weekly Rest.*

9. *Existing Associations in favour of Sunday Rest.*—Organization, results. *Individual efforts.*
Secretary: M. E. Deluz, Secretary of the International Federation for Observing Sunday, Geneva.

International Congress on the Weekly Rest from a Sanitary and Social point of view.

Summary of Minutes.

Honorary Chairman: Mr. Harrison, President of the United States.

First Sitting.—September 24, 10 A.M.

Under the Presidency of M. Léon Say, Senator.

The President opened the Congress amid much applause. After welcoming the foreign members, M. Léon Say laid stress on the special character of this Congress, which allowed persons of all opinions and beliefs to meet upon a common ground. "I have much pleasure," he added, "in stating that the matter before us has but few opponents in theory since we all more or less stand in need of a weekly rest, but it is the difficulties of putting it into practice which raise much opposition to it. Wherever custom favours this rest, it is easy to obtain for it the sanction of law. It is a mistake to imagine that legislation suffices to form custom: on the contrary, it is custom that prepares and justifies law."

The President then read aloud letters from Mr. Harrison, President of the United States, from Mr. Gladstone, and from Mr. Ch. Hill, Secretary of the Workmen's Sunday Rest Association of London. We extract the following passages:—

Letter from President Harrison:—

"I consent with pleasure to become a honorary member of the Congress for Weekly Rest.

"Experience and observation have convinced me that every one who works with his hands or head needs a rest, which can only be insured to him by a general keeping of Sunday.

"Philanthropists and Christians may regard the question from different standpoints. But whether we consider man as an animal or as an immortal being, we ought to unite to insure for him the rest demanded equally by body and mind, in order that they may be maintained in the best possible condition. Those who do not see the Divine command in the Bible will not fail to find it in man himself."

Letter from Mr. Gladstone:—

"For me it is indisputable that the observation of Sunday Rest has rooted itself

* This Report not having been able to be drawn up by M. Decurtins, one of the other Secretaries, M. Sautter, was good enough to take his place and give information on the subject.

deeply in the convictions as well as in the habits of the great majority of my countrymen. If to many of them it appears a necessity of the spiritual and Christian life, others, no fewer in number, defend it no less energetically as a social necessity.

"The working-class is extremely zealous for it, and is not only opposed to its open abolition, but to all which indirectly tends to this result.

"Personally, I have always endeavoured, so far as circumstances have allowed, to avail myself of this privilege; and now that I have arrived near the goal of a laborious public career of near on fifty-seven years, I attribute in great part to this practice the prolonging of my life, and the preservation of my faculties. As far as the masses are concerned, the question is still more important; it is essentially the popular question."

The letter of Mr. Ch. Hill began by expressing his regret at being unable to take part in the sittings of the Congress, and he congratulated the French Government on having made such a Congress possible. For thirty years the writer had devoted all his energies to the Workmen's Sunday Rest Association of London; he and his colleagues would with joy see Sunday become the day of rest for all, and the day on which there would be time to think on the life to come.

In England Sunday rest was supported by public opinion. Every professor, every preacher, upheld it; with some exceptions all the shops were closed on Sunday. In Scotland, in Ireland, and in Wales, public-houses were also closed; in England they are closed for a part of the day. Throughout Great Britain factories, workshops, offices, and public yards were closed on Sundays. On that day agricultural labourers and miners took their rest. Railway traffic was limited. In many country districts the postmen distributed no letters, in other places there was but one distribution of letters in the morning. Out of 182 daily papers in Great Britain none was published on Sunday, and all employed upon them enjoyed their liberty on that day.

It was impossible to exaggerate the importance of one day's rest in seven for the workman. This rest helped enormously to preserve health, and to prolong life, and, if well employed, helped to maintain order and morality. Rest was as necessary to the human body as oil to a machine.

On the motion of *M. Garnier*, of Caen, the Congress decided that copies of the letters of President Harrison and Mr. Gladstone should be sent to the newspapers.

M. Léon Say proposed that Mr. Harrison, President of the United States, should be chosen Honorary President of the Congress. (Unanimously agreed to.)

The Congress then drew up its list of officers, which was thus composed :—

President:

M. Say (Léon), Senator, Member of the Institute, Rue Fresnel, 21, Paris.

Vice-Presidents:

MM. Cheysson (E.), Member of the Committee of the Exhibition of Social Economy and Vice-President of the Society of Social Economy, Boulevard Saint-Germain, 115, Paris.
Gritton (John), Secretary of the Society for Observing Sunday, 20, Bedford Street, London.
Kioer, Director of the Central Statistical Office, Christiania.
Passy (F), Member of the Institute, Deputy, Neuilly-sur-Seine.
Prisse (Baron), Director of the Railway from Antwerp to Ghent, St. Nicolas (Belgium).
Roehrich (Louis), President of the Committee of International Federation, and of the Central Swiss Committee for the Observation of Sunday, Geneva.
Sautter (Louis), Civil Engineer, President of the French Society for the Observation of Sunday, Avenue de l'Alma, 14, Paris.
Whilldin (Alexander), President of the Sunday Association of Philadelphia, 1224, Chestnut Street, Philadelphia.
Vilmorin (H. de), Employer, 149, Boulevard Saint-Germain, Paris.

Secretaries:

MM. Banzet (E), Member of the Committee of the French Society for the Observation of Sunday, 13, Rue Michelet, Paris.
Deluz (E), Secretary of the Committee of the International Federation and of the Swiss Central Committee for the Observation of Sunday, 19, Rue de Candolle, Geneva.

MM. Mettetal (Jules), President of the Committee of Montbéliard for the Observation of Sunday, Chagey (Haute-Saône).
Rod (Louis), Member of the Committee of the Vaudois Society for the Observation of Sunday, Lausanne.

The Congress decided that the public should be admitted to the morning as well as the afternoon sittings.

The names of the representatives of fifty different Associations entered at the Secretary's office for the purpose of taking part in the Congress were then read out. The total number of adherent members reached nearly 300. Nearly the same number of persons taking part in the Congress were also entered during the different sittings.

M. Deluz (Secretary) laid on the table an interesting letter signed by the President and by the Secretary of the Committee for the Observation of Sunday, at Debreczen, in Hungary. This letter mentioned the high interest taken by this Association in the meeting of the present Congress.

Other letters expressed the regret of several members of the Congress for their inability to take part in its labours; the assembly was notwithstanding a large one.

M. A. Clermont (Director-Delegate of the Liège-Maëstricht Railway Company) being unable to take part in the sitting at which the question of railways would be discussed, gave several explanations respecting the steps taken by his Company in favour of Sunday rest for their staff. This Company, he said, extends over Belgian and Dutch territory, so that one part of its employés is Protestant and the other Catholic.

Netherlands law forbids all labour on Sunday which is not absolutely necessary, but is not strictly enforced. In virtue of this law the Company has had to give its employés in Holland two hours every Sunday if they wish to take part in Divine Service. Being bound to treat their Belgian employés in the same way, the Company has granted them the same relief. The law which insures to the Dutch employé eight consecutive hours rest every day, has also been applied to the Belgian employé. The Company does all in its power besides in order that all their employés may benefit as far as possible by Sunday rest. (Applause).

First Sitting—(continued).

Weekly Rest and Health, by Dr. Haegler, Bâle.

The Secretary having been unable to attend the sittings, and his work being in the hands of all the members of the Congress, the President confined himself to reading the conclusions arrived at, and then opened the general discussion.

Professor Allier (of Montauban).—It is indispensable to make the masses clearly aware that a weekly rest is a necessity for the health.

M. Garnier (Caen).—This idea must become one of the matters for public instruction. Night rest is insufficient. In order to repair the loss caused by labour during the day, and to replenish the strength which goes on decreasing during the week, a weekly rest is indispensable.

The soul, too, stands in need of this same day's rest, if we admit that man has a future beyond this life, and it is necessary for family reasons. From a social point of view, without this rest decadence must set in.

Social harmony profits no less from Sunday than does the moral condition of the public. Even the advance of industry gains by the observance of Sunday. I bless the promoters of this Congress for their generous efforts. I hope that by uniting all well-wishers, as you have attempted to do, this good cause may triumph, and may deliver numbers of workmen from the slavery under which many of them are groaning.

The Vicomte de Rio-Sado (Portuguese Delegate).—Rest for Sunday is reasonable for women and children, but the State should not intervene, as the Secretary points out, on the ground of social health, to guarantee this rest for adults. The speaker insisted on the necessity of making a good use of the day of rest.

Baron Prisse (Belgium).—What interests me most in the conclusions arrived at by the Secretary, are the words "judiciously employed." That is an essential point, and the International Committee of Geneva has felt it to be so; and it is for this reason that they have published so many documents on the moral and religious side of the question.

Several speakers regretted that the Secretary had not mentioned facts in his Report.

The continuation of the discussion was deferred to the afternoon sitting.

Second Sitting.—September 24 (afternoon).

President: M. Léon Say.

Weekly Rest and Health—(continued).

M. Rod-Ducloux (Lausanne).—The Report of Dr. Haegler, which might be considered too theoretical, owing to its having to be concise, was a summary of a larger work, in which statements of fact held an important place. Legislation might be effected on the question to the advantage of all helpless persons, that is to say, of workmen and employés, and not only in favour of women and children.

M. Allier (Professor of Philosophy).—Excessive and continuous labour has lamentable consequences, not only for those who give themselves up to it, but for their descendants. Such an one, untouched by the thought of the harm done to himself, may be affected by the thought of the harm which he does to his children. It is important that it should be well understood that work without any rest is one of the most serious causes of the physical, which is in close connection with moral, anemia. For want of rest, anemia goes on increasing.

M. Hoffmann (Delegate of Berlin and Stuttgard) observed, on the strength of inquiries made in Germany, that a large proportion of workmen of that country, when interrogated, complained of want of Sunday rest.

Dr. Neumann.—Want of rest is not the chief cause of anemia. It is chiefly to be attributed to the use of alcohol, so often followed by hereditary effects. The need of rest varies according to the nature of the occupation, so that it is difficult to lay down a hard-and-fast rule of rest for all men and all professions. One day in seven may be regarded as the general average. There still remains much to be done towards a scientific and experimental study of the question. I am not in favour of the legal intervention of the State in favour of rest, employers have already done much for the welfare of their workmen; for this purpose, as for many others, we must place reliance on individual efforts.

Sir Douglas Fox (London).—If public life demands a certain amount of work on Sunday the workers should be protected by law. In England it is the leading classes who are most apt to make the others work on Sunday, for their interest or for their pleasure: but the workmen appreciate the rest of that day, and like the legal protection of their rights. English and American workmen would not wish for a Continental Sunday, which would deprive them of their one day's liberty in the seven.

Mr. Allier.—The use of alcohol may often be the consequence of the state of subjection of the workman. It is not often that Sunday rest leads to the use of alcohol; but it is from the want of family life and days of rest that men fall into this excess.

M. Langeron (Representative of the Company of the Blanzy Mines).—Weekly rest is necessary in every industry, but should vary with the nature of the industry, and should be "judiciously observed," as has been already remarked. In my opinion it has not been completely proved that in all cases the workmen can produce as much in six days with rest, as in seven without, and I shall be glad to have it proved true. There may be external and internal obstacles to Sunday rest—internal in so far as the nature of the work is itself opposed to it, external in that competition sometimes renders it ruinous to the manufacturer.

M. de Nordling.—I am not in favour of legislation on Sunday rest for adults, and therefore propose to suppress, in the first conclusion of the Report in question, what is said respecting the legitimacy of laws protecting the rest of "workmen and employés."

M. Cheysson (Vice-President).—It would be well to add to the first conclusion the words "for nations" after the words "for families." (Assent).

M. Garnier defended the necessity of laws on Sunday rest, from the point of view of the principles of health.

M. L. Roehrich (Geneva).—The principle of the right of the State to intervene in favour of workmen's rest is evident, but its advisability may be disputed. Our

Committee receives numerous complaints from employés who get no rest, and state that they are treated like "convicts." The speaker gave instances in support of this.

M. Langeron.—Strength is not only to be recovered by rest and inaction, but by a change of work. Miners refresh themselves by indulging passionately in the pleasures of sport, and by forcing themselves to take excessive walks.

M. H. Lorin (Paris).—I think I ought to say that the Laws respecting Sunday rest are not unpopular in any of the countries where they exist.

M. Hanssen (Delegate of the Committees of Christiania, Bergen, and Copenhagen).—Having had to deal with the sailors of Antwerp, I have remarked a great difference between the moral condition of sailors on steam- and sailing-vessels. The former, subject to excessive and unbroken work, fall into a state of extreme brutishness, and become insensible to refined occupations, even to the healthy amusements which interest men on sailing-vessels: this is the result of continuous work.

M. Cheysson.—I propose as an amendment to the Secretary's conclusion concerning workmen, that it may be shown to be desirable that Sunday rest should be demanded of custom rather than of law.

The speaker then pointed out the great services rendered by the "Bureaux of Labour Statistics" in the United States, and advocated the establishing of similar offices in all countries, in order to enlighten public opinion and educate custom on the subject of the advantages of Sunday rest.

M. E. Deluz.—Some Sunday Laws may be unpopular. That of 1814 in France was so, and was abolished, but it was a Law for protecting the Church rather than in favour of individuals. We need no more Ecclesiastical Laws, but laws for the social protection of subordinates.

In Switzerland it is workmen's Associations that have chiefly contributed to the prohibition of Sunday labour in factories and workshops.

The speaker then read a letter from the Syndicate of merchants and employés at Marseilles which "uttered a cry of distress" and asked for a Law compelling employers to close their shops. The State had the right, and it was its duty, to protect in the name of public health all who suffered from want of days of rest.

M. Rivière (Architect at Paris).—I regret that the right of the State to legislate on weekly rest should be incidentally treated in connection with a question of health. I should wish that this point might be the subject of thorough discussion.

M. Léon Say (President).—This subject might be discussed in connection with the conclusions of the seventh Report, which deals exclusively with legal questions. (Carried.)

After several observations from MM. Roehrich, Lavollée, de Nordling, and Cheysson, the Congress made several modifications in the Secretary's conclusions, and carried them in the following form:—

1. *An entire and universal day of weekly rest is generally necessary for the health and vigour of body and mind; it is an essential condition of fitness for work and of prolonged life; a pledge of material prosperity and moral progress for individuals, families, and nations.*

2. *It is the duty of all who recognize the importance of weekly rest, to create and maintain in public opinion by all means in their power, the conviction of the numerous advantages which accrue to strength, health, and morality from a regular day of rest, judiciously employed.*

3. *It would be a great advantage to thousands of workmen, and would give a healthy stimulus to humanitarian and sanitary progress to obtain permission from Governments and Municipalities, Directors of Public Services, Heads of industries and commercial enterprises, to consider the freedom of the workman for one day in seven as an imperious law of human nature, and to grant this rest, as far as possible, on Sundays.*

4. *In order of arriving at a basis for this question as firm and extended as possible from the point of view of health, it would be well to form "Labour Offices" * and to institute a scientific investigation on the fatal effects of labour unbroken by weekly rest, as well as on the renovating influence of this rest.*

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* By this is meant the Bureaux of Labour Statistics. Such offices exist, twenty-three in number, in various States of the United States, where they are of the greatest use. There is, besides, a Federal Labour Bureau, founded at Washington in 1887, a kind of Ministry now directed by the Hon. Carrol Wright.

Second Sitting—(continued).

Weekly Rest from a Social point of view, by Professor Thouverez, Bourg (Ain).

The Secretary being prevented from attending the Congress, *the President* read out a summary of his work and opened the general discussion.

M. Rivière.—The Secretary's wish to separate all philosophical or religious polemics from the debate is in contradiction with his heading, "Man is in himself an object."

M. Appia (Paris).—Man should have a day which would allow him to mix with his fellows, and from this point of view the Sunday cannot be replaced.

M. Garnier.—Sunday is of great importance socially. It allows men to busy themselves about their highest interests. The diminution of religious feeling has had the most disastrous consequences for society. To that may be attributed the increasing corruptness of morals, the increase of crime, the decrease of the birth-rate and of marriage. A people with no Sunday soon becomes a people without a God, and a Godless people is on the way to ruin.

M. Allier powerfully showed the different advantages of weekly rest from a social point of view: family life, morality, thrift, welfare of the workman, good-feeling between master and man, follow one upon another. Laying particular stress on this last point he urged that the man who is under the stress of material want loses sight of his most important requirements, and no longer feels their existence. Social hatred is excited by embittered hearts, and all who labour towards promoting weekly rest are promoting a work of social peace. A man who works for his neighbour's good has a full reward.

M. Cheysson.—Sunday rest contributes to the good conduct of the head of the family and to the good employment of his resources. This would be fully shown by a monograph on working families, of which some observed Sunday rest while others broke it. It would be easy to see the happy influence which a well-ordered family, dignity of life, regular habits, in connection with Sunday rest, exercise on the equilibrium of the domestic budget, and on the other hand the harm which this equilibrium suffers from the pretended gain of a seventh day's work. The experience of Anglo-Saxon countries proves that one day's rest in seven does not diminish the resources and welfare of a family.

On the motion of *the President*, M. Allier was invited to draw up Resolutions, not to take the place of, but to supplement those formulated by the Secretary, and to be submitted to the vote of the Congress.

M. Sautter.—M. Thouverez had no doubt no wish to formulate decisions to be passed: rather, he has summarized the contents of his Report, and from this point of view his wording is correct.

The Congress instructed M. Allier to prepare, for the next day, Resolutions with regard to weekly rest from a social point of view, keeping as closely as possible to those of M. Thouverez.

Third Sitting.—September 25, 10 A.M.

President: M. Léon Say, Senator.

Weekly Rest from a Social point of view—(continued).

The President read the proposed new Resolutions regarding weekly rest from a social point of view.

M. Allier supported them.

M. Vellentszey (Doctor of Philosophy).—I fully approve of the Report as regards the moral side which it touches on, but I beg that the Kantian heading, "Man is in himself an object," may be removed, on account of its anti-religious appearance, as being beside the question, which should not be touched by the Congress any more than the religious side, and I beg that in the first Resolution it may be specified that the Congress takes its stand exclusively at the point of view of civilization and philanthropy.

M. Allier explained and defended M. Thouverez's standpoint, which was far removed from being a denial of the existence of God.

Several speakers urged that no philosophic or religious discussions should be entered on, but that the discussion should be confined to practical grounds.

After several amendments had been moved, the following Resolutions were adopted:—

1. *Man can never be reduced to the condition of a mere means or instrument; he has the right to be treated as a man and respected as such by his fellows.*

2. *Man, to conform to his moral nature, ought to pass through alternations of physical labour and repose, allowing him to vary his material, with higher, occupations.*

3. *The minimum amount of leisure that a man ought to have, in principle is one day a-week. By that we mean Sunday, for what a man requires is not a day of isolated rest, but of actual moral communion with his fellows.*

4. *Weekly rest, as guaranteeing the intimacy of married couples and by uniting them with their family, is a help to the moral union of families, and to the children's education.*

5. *Weekly rest, by keeping man from material slavery, giving him time for free reflection and higher aspirations, raises him from the rank of things and machines to that of a person; thus it is of itself a principle of moral progress for the individual and the nation.*

6. *The moral results of weekly rest have an economic counter-effect, namely, thrift, and, consequently, well-being.*

7. *The establishment of weekly rest, like every other just measure, will contribute to social peace. Until the day when that rest can be assured to all, the proofs of disinterested devotion furnished by the supporters of the right of rest will contribute to the dispersion of the distressing misunderstandings which nourish social antagonism.*

Third Sitting—(continued).

President: M. L. Sautter, Civil Engineer, Vice-President.

The author of the third Report being temporarily absent, it was decided to pass to the discussion of the fourth Report.

Weekly Rest and Industry in general, by M. Jules Pagny, Employer, Brussels.

M. Deluz gave a summary of this Report in the absence of the Secretary, who was prevented from attending the Congress. The general discussion followed at once.

M. Langeron (of the Blanzy Mines).—Sunday rest is theoretically possible in every industry, even in glass works: it is only a question of wages and competition. This rest is less easily granted where labour is higher. The production of goods is necessarily less in mechanical industries when one day in seven is devoted to rest. This is the result of the passive part played there by the workman. At the same time, in many cases it is better to gain less and enjoy the rest, which prevents individuals from becoming degraded and brutalized, and allows them to recruit themselves morally. He quoted the case of a factory where, before weekly rest was instituted, there was 25 per cent. of stoppages on the wages of the workmen, which, after this rest was granted, almost entirely disappeared. That proved, that with the rest, the workman learns to manage his affairs better, for it is often more difficult for him to know how to make good use of his money than to earn it. This rest facilitates the education of a workman's children, lightens his family life, and enables him to join Societies for mutual aid, singing, &c. Lastly, it is better for him to have six days' wages with rest than seven days without, on account of all the material and moral advantages which result therefrom.

M. Étienne Vedie (of the firm of Mame, of Tours).—In the printing industry, though the machine-minders do more by working on Sundays, for compositors the production is not perceptibly increased by that day's work; in any case, I am in favour of absolute suspension of Sunday work in this industry, for I see no advantage in it.

M. Hoffmann (of Berlin).—Investigations carried out in Germany have shown that the proportion of workmen who wish for rest on Sunday is greater than that of the employers. Among workmen 70 per cent. have demanded this rest, and among masters 62 per cent.

M. Sautter.—It is well to bear in mind, from the declarations which have just been made to us, that the consequence of Sunday work is in many cases the physical

and moral degradation of the workmen ; the State ought therefore to have the right of hindering or restraining it.

Several speakers then spoke in the same sense as those preceding, and the continuation of the discussion was deferred to the next sitting.

Fourth Sitting.—September 23 (afternoon).

Chairman : The Count DE SAINT-GEORGE, Federal Lieutenant-Colonel at Geneva, Vice-President.

M. Banzet (Secretary) announced the receipt of a voluminous manuscript from the Almoner of the College of St. Joseph at Constantinople on the necessity of Sunday observance for the relief of France, his country.

M. Deluz (Secretary) stated that the Board of Directors of the Paris-Lyons-Mediterranean Company offered the members of the Congress to prolong without further payment, by special request, all the return tickets which would expire before the close of the sitting. (Signs of approval.)

Weekly Rest and Industry—General—(continued).

M. Vulliamy (Manufacturer in the Department of Eure).—It would be a good thing to prepare for Sunday rest in factories on Saturday evening by stopping work that day earlier than on other days, which would admit of cleaning operations being carried out, testing the state of the engines, and repairing them, in order to leave the workman his whole Sunday. Our workmen have consented willingly to work half-an-hour more every day in order that our engines may be stopped on Saturday four hours sooner. Masters and men were well pleased with this arrangement, but the inspector comes to the factory, says that the day's work is half-an-hour longer than allowed by law, and we have had to return to the old custom. We then drew a comparison. With the hours of early stoppage on Saturday accidents had become much rarer in the factory than with the system of prolonged work that day. The normal arrangement, then, would be for the Legislature, instead of fixing the limit of the day's work, to fix a maximum of work per week as in England, sixty hours, for instance. (Applause.)

Mr. Chambers (Lawyer), England, read a note, according to which many English mechanics recognize the fact that the production is generally greater with Sunday stoppage of work, and accidents less frequent.

M. Lefébure (Employer), Delegate of the Committee of Charleroi, spoke as an old glass-worker of the servitude to which this industry reduces the workman. In glass-working uninterrupted work helps to bring on stoppage of work during the week, brings the workman to ruin, and sometimes his master as well.

M. Sépulchre (Ironmaster at Maubeuge, Nord) laid on the table an exhaustive Memorandum on the stopping of work on Sunday in this industry. "In our works," he said, "the cessation of work on Sunday morning has hardly diminished the production, but has caused the workman less fatigue, besides keeping the apparatus in better order. Cessation on Saturday evening has only decreased production to an imperceptible extent. The latter system has prevailed in our works for the last twenty years, and has undergone its trial. The result is that the employer's loss is nil, there is no material sacrifice, while the hands reap an enormous advantage from it."

M. Cheysson observed that the founding of Labour Statistic Bureaux, carried at the discussion of the Resolutions in the first Report, might advantageously bring to the public notice results so excellent, and thus answer the objections of those who pretend that in the metal industries Sunday work is an absolute necessity.

M. Zanini (of Alexandria, Piedmont).—Rest is as necessary to masters as to men; the rich should be as thoroughly convinced of it as the poor, and Governments as well as governed.

Some speakers then urged the advisability of paying workmen Saturday evening or Sunday, owing to the inconvenience thereby resulting to their families, and insisted on the advantages of Friday evening for the purpose.

M. Cheysson mentioned certain arrangements as to pay which had been successfully practised in order to prevent the wages being squandered on Sunday, and to insure

the household expenses deriving help therefrom. He wished that the vote to be taken on this point might make reference to these arrangements. (Applause.)

The following Resolutions were then carried :—

1. *Sunday rest is possible to a varying extent in every industry.*

2. *This day of rest is the one that is most convenient for employer and workman, both from the standpoint of the individual and from that of the family, and because it is advisable that the day of rest should be as far as possible the same for all.*

3. *When Sunday rest is in practice impossible from inevitable causes, technical or otherwise, its place should be taken by other holidays, so that the workman may have fifty-two days in the year free, as far as may be, at regular intervals.*

4. *The rest thus secured to the workman can injure no industry, for this rest enables a man to produce a more efficient and thorough result by helping to support and restore his physical strength.*

5. *It is to the actual and moral interest of the State and of all leading employers, as well as their duty, to set a good example to the rest.*

6. *It is further advisable to pay the workmen any day but Saturday or Sunday. In many industrial establishments Friday is chosen with advantage ; in others other arrangements with the same tendency have been tried with good result.*

Fourth Sitting—(continued).

Weekly Rest in the Building Trade.

Secretaries : MM. Duvert and Rivière, Builders, Paris.

M. Rivière summed up the contents of the Report and upheld the Resolutions at its close, making some additions. "The builders and contractors belonging to the Association in the name of which the Report is presented to the Conference, are," he said, "informed of what goes on among the workmen of the building trade. We know their tastes, their habits, their prejudices, and their needs. Our daily experience has shown that the distribution of labour in the timber-yards was disgraceful, especially in Paris. The consequences were deplorable for the workmen, a fatal servitude to evil habits, and a general lowering of the moral and intellectual tone being the result.

"These abuses are injurious not only to the workmen, but also to their employers, to architects, contractors, and proprietors.

"It is on Sunday that the workmen do the worst work, and often make us incur the gravest responsibility.

"Then, we cannot see suffering on our path without attempting to put a stop to it. Hence our Association for Sunday Rest in the Building Industry, for in our case mere weekly rest is not the welfare of the workman, but means the fortune of the publican and the ruin of domestic relations and family life.

"It has been hard to get members, and we are as yet only 300. There are various reasons for this. Sometimes the erection of some public building is called for, and men fear to compromise themselves by seeming to stem what is rightly or wrongly regarded as the great current of the time. They say to us : You are right, but when it comes to us we prefer to stand by the old system.

"There is, besides, a vexatious spirit of inaction among those who ought to join us : the number of those who are indifferent to social questions of the highest interest is only too great, and yet the sad memory of our civil wars is still blazing and the noise of strikes is still to be heard. Blind indeed must he be who does not see the flow of the incoming tide, and careless indeed he who does not seek to remedy it to the best of his powers.

"To persuade the employers whom we wish to convince, we say to them, without having recourse to any scientific or philosophic argument, which is not our business : If we leave a horse in the shafts for fifteen hours he is worn out : well ! if your workman works for fifteen, twenty, or thirty days without ceasing he degrades himself, and can only do his work badly. The master sometimes ends by understanding us, but the workman finds more difficulty. The latter will not lightly admit that six days' pay is calculated to supply his wants for seven days. They tell us : You are going to reduce social productiveness. We can reply that, in the countries where no work is done on Sunday just as many houses are built as elsewhere. Sunday rest

does not affect the total amount of work to be done, nor the quantity of wages paid; economists may be believed when they tell us that.

"We can also adduce the testimony of the employers. All who in this country have attempted to carry out the principle of Sunday rest, have told us that they have found it answer. When charged by the Board to examine on different grounds into the case of three houses in course of construction, and of almost equal importance, I was able to state that the one in which no work was done on Sunday was first finished, that in which Sunday work was optional, second, and that one in which the work was carried on without cessation, last. It would be an exaggeration to say that it was Sunday rest which enabled one of the firms to complete its labours first, and that it was Sunday work which delayed the completion of the others; but it may be asserted that the staff of workmen is better in proportion as it refuses to work on Sunday. The house first finished was evidently in better hands; good workmen appreciate Sunday rest, and generally observe it; that is a fact that we note every day, while the frequenters of the public-house won't even hear of it.

"Lastly, it is objected that we throw workmen on the street by closing the building-yards to them on Sunday. We reply that we restore them to their families, and that for those who are single it is easy to employ their time well. If they wish it themselves, they have only to choose, for of benevolent institutions on the watch for them there is no lack. A philanthropic gentleman, present at this Conference, has lately shown us how workmen may be taught to fill up their leisure hours on Sunday with advantage.

"I conclude by assuring the Conference that the best of our workmen call for Sunday rest; they love justice, and if you recognize the justice of granting it to them, you will have made a step forward towards social tranquillity."

M. le Rod (of Lausanne).—I thank the Secretary heartily for his excellent work.

M. Deluz (of Geneva).—It is to be hoped that this Report will be printed separately, and circulated in France, and elsewhere too, where the abuse exists to a greater extent than is believed.

M. Appia (of Paris).—I, too, hope that all these excellent suggestions may be widely disseminated.

M. Garnier.—It is, of course, best to act by persuasive means; but I wonder if it would be impossible to impose a fine on Sunday labour?

M. Rivière.—All that we can ask the State to do is to set a good example, and not to impose fines.

M. Cheysson.—I should like to ask M. Rivière to give the Conference an idea of the effect which Sunday rest might have on the cost of buildings. The common objection is that the house costs more if no work is done on Sunday. Is there any ground for this objection?

M. Rivière.—There are excellent builders in Paris who close their yards on Sunday without increasing their charges.

M. Forbes.—In the Chamber of Deputies continuous labour is represented as being the result of liberty. Sunday rest, on the contrary, is the enslaving of the people.

M. Deluz.—I know it as a fact, that a workman one day warmly thanked his master for having formerly put a stop to Sunday work in his yard, and he fully admitted all the advantages which he had reaped from the good habits thus acquired. In certain cantons of German Switzerland, employers permitting public work on Sunday are fined by law, and a case arose at Bâle on the question of the construction of a church. Another way of putting a stop to Sunday labour in the building trade is to get an understanding arrived at between the majority not to let any work be done on Sunday, except in cases of extreme urgency; that was successfully done at Geneva; 150 of them voluntarily entered on a written undertaking of this nature.

M. Garnier.—What answer can be made to those who object that if their horses rest on Sunday they lose thereby?

M. Rivière.—Certain Companies have recognized the fact that horses live longer if they have regular repose. We must also recognize that all who suspend their work on Sunday find happy compensation, both material and moral, for so doing.

The yards should be closed rather by the wish of the employers than by legal constraint. It is for employers to keep the key of the yard in their pockets.

M. Sautter.—Cannot the State act in the same way and put the key of the yards in its pocket if the employers will not?

M. Lavollée.—It would be very advisable to have a model clause to this effect to be inserted in specifications and contracts. (Applause.)

M. Cheysson proposed several modifications and additions to the Resolutions drawn up by the Secretary, more especially where the interest of proprietors and architects in Sunday rest is concerned.

M. Rivière accepted these changes, and the following Resolutions were carried :—

1. *Sunday rest in the building trade is indispensable to the workmen ; it is due to them from their employers, both for the maintenance of their physical powers, the development of their intellect, and the preservation of morality in their home life.*

2. *Sunday labour is not only injurious to the workmen, but still more so to their employers, owing to the carelessness of the work done that day from want of proper superintendence, and, on the other hand, to the engineers, builders, and contractors, on account of the responsibilities thereby incurred by them.*

3. *Employers should make the abstention from Sunday work one of the conditions to be imposed on those they employ.*

4. *The stopping of the abuses originating in the nonobservance of Sunday rest would contribute to the general well-being, and would further the cause of social tranquillity.*

Fifth Sitting.—September 26, 10 A.M.

Chairman : M. Léon Say, Senator.

Weekly Rest and Railways.

Secretary : M. W. de Nordling, former Director-General of Railways in the Austrian Empire.

The Secretary began by commenting on the thanklessness of his task. He could neither satisfy the eager upholders of Sunday, nor his own colleagues, who were naturally inclined to take their stand by the *statu quo* ; but thanks to his personal independence, he would not be afraid to go right to the end.

The question of railways was one of the most important with which the Conference had to deal, as being of great interest to social life generally, and to more than half a million employés in the Latin countries alone. If the railways closed their unimportant stations on Sunday, there would be a favourable reaction on commerce, and many branches of industry.

Summing up his Report, M. de Nordling then observed that he well understood the dislike on the part of the majority of Directors of Companies to introduce a new complication into the already sufficiently complicated railway service. It was, besides, an insolvable problem to attempt to reconcile continuous work with rest for the workmen. The solution must be looked for in a partial suspension of work.

The closing of unimportant stations, and the reduction of the number of goods trains on Sundays would enable some of the employés either to rest themselves or to relieve their comrades of the passenger service.

For engineers, the problem is one of peculiar difficulty, they being considered inseparable from their locomotives, which *à fortiori* implies that a goods train engineer cannot take the place of a passenger train engineer. The speaker observed, however, that the old method had its drawbacks too, and had been latterly investigated, and he produced a Report of the Swiss Federal Department of Railways, dated the 28th May, 1889, according to which the contrary method was shown to be in force on several lines in this country, especially the St. Gothard, and experience seems to tell more and more in its favour.

Owing to circumstances, the Legislative Chambers of Switzerland had not yet passed any measure on the new Bill submitted to them in favour of rest for employés, but, on the other hand, the Secretary was glad to be able to produce a Norwegian official document, from which it appeared that the measures proposed in Switzerland were at present in force in Norway.

Belgium set the highest example of respect for Sunday rest on her railways and her other public services ; in Holland there were even more positive legal restrictions.

In England, where the Sunday train service has been so far reduced, they have not always, however, succeeded in insuring one Sunday in three for every employé without exception by ordinary means. The speaker quoted several instances, going back, it is

true, through a period of ten years, of English railway employés who only get a Sunday's rest on condition of work on the Sundays preceding and following, half as much again as in the week, and who, on certain Sundays, remained tied to their post of switchman for more than twelve consecutive hours. These extreme cases showed, on the one hand, how much the English value a complete Sunday devoted to their family, since they buy it at such a cost, and, on the other, how difficult it is to make everything bend to a uniform régime.

In any case, the result of these investigations was to prove that the Latin countries had much left to accomplish where weekly rest was concerned. They must hope that France would put herself at the head, and set the example to Spain, Portugal, and Italy.

"The objection is made," he continued, "that our men do not call for Sunday rest." This may be, but that should not stop us, for neither did the Negroes ask to be set free; born slaves, they looked upon that condition as the normal one. In France, Directors and employés have always been in the habit of seeing their trains run without interruption, and the suggestion of stopping certain services on Sunday seems to many of them no less extravagant than stopping the clocks that day. This was the case in Belgium, too, but now that the reform has been made, the employés value it so highly that any return to the old system would be impossible.

M. de Nordling concluded by laying before the Conference seven proposals drawn up by him which, for the most part, might be carried out at will by the Companies themselves. This was especially the case with the reductions in the number of goods trains, the closing of the repairing yards, and of the building yards, and with the assessment of Sunday wages. The complete closing of stations, both for slow and express trains, could not be brought about without Ministerial authority; but this would appear more easily obtainable, if they were to give up applying for it both for towns that were desirous of it and for those which refused it. Of what interest is it that the stations at Marseilles and Carpentras, Havre and Landerneau should be opened and closed at the same moment; moreover, the trains do not depart and arrive at the same hours at each of those stations?

The Resolution relative to delays in transport is of greater theoretical than practical importance for France, by reason of the number of delays caused by already existing Regulations, the extent of line, and their few points of contact with other countries.

Laws regulating in advance the days of rest for employés might succeed in certain cases where, as in Austria, patience and obedience to authority are among the traditions of good administration. In France they would lead to nothing but strife, without advantage to any one; I have not, therefore, approached this aspect of the question.

I revert, then, to our great Railway Companies, and confidentially appeal to their good feeling towards their large and devoted staff. They will, I hope, recognize that what we ask is both possible and practical, and if a single one of them enters upon the path indicated, calculating as I do on the contagion of good example, I shall feel myself sufficiently repaid for the pains I have taken.

M. Fassiaux (Secretary of the Railways and Post Department of Belgium).—I can confirm everything in M. de Nordling's Report relative to the rest of railway employés in that country. We have followed the principles adopted in the Railway Congress at Brussels, and we have made good progress in these ideas. Not only is no work done on Sunday in our railway yards, but the majority of the goods trains do not run that day. Those of our employés who have no rest on Sunday get it during the week, and almost all are in a position, if they wish, to take part in the ordinances of their religion. We hope to make still further progress in this direction.

As to employés in posts and telegraphs, great improvements have also been carried out with regard to their repose.

M. Noblemaire (Director of the Paris, Lyons, and Mediterranean Railway Company at Paris).—In many ways we follow Belgium's lead, especially as regards employés in workshops, on the railway, and in offices. There is not a single railway employé in France who does not get at least twelve days' leave in the year at the Company's expense. This result has been arrived at without our being obliged to have recourse to suppressing or reducing the number of goods trains on Sunday, which appears to us a highly impracticable measure. As to the drivers of these trains in Belgium, which is a smaller country, it is, doubtless, possible for the engineers, wherever they stop with their locomotives, to go and pass Sunday with their family, but in

France, where the distances are greater, there is no possibility of it, with the established system of engineers' and stokers' turns of duty.

In France, things are not the same as in the United States. In that country, as has been stated, public opinion is stronger than Government on the question of Sunday rest; with us the Government has considerable influence on public opinion, and in any case where railways are concerned, reforms must be upheld by Government in order to be carried out. The Company of which I have the honour to be at the head allows that whatever may be considered the best means should be employed to enable as great a number of their servants as possible to rest on Sunday, and, with this intent, they turn their attention principally to those who are on active service in the stations, the rest being already well, or, at any rate, better treated in this respect. To achieve this there is but one way open, and that is, to obtain permission from the Government to close the goods stations on Sunday. Once having obtained so much, will they have one Sunday out of two to themselves? No; but much nearer so than to-day.

With goods stations closed for the whole of Sunday and passenger stations up to mid-day, it might be arranged for employés to relieve one another, that is to say, an interchange between the goods and passenger staff. With the mid-day closing which now exists in goods stations we cannot accomplish enough in the direction of that improvement for which we are all equally anxious. Let us hope that the Government will share the conviction of the Company which I represent, and that, if approached by others as well as the Paris-Lyons-Mediterranean, it will give us power to carry out the necessary reforms. It is thus the duty of the Conference to act not only on public opinion but, above all, on the Government.

After an exchange of remarks between several speakers, the continuation of the debate was postponed to the next sitting.

Sixth Sitting.—September 26 (*afternoon*).

President: M. Léon Say.

Weekly Rest and Railways—(continued).

After reading a letter from the Vice-President of the Sedan Chamber of Commerce, an Association which took a lively interest in the aims of the Conference, *the President* mentioned that there were two problems to be solved before the Railway Companies could arrive at any decision. First, the extension by the Government of the time allowed for delivery; and, second, the question of office deliveries ("livraisons d'office"), in order to avoid blocking up the stations. Now, on this point we are much behindhand, and although M. Noblemaire has demanded from the Government the closing of goods stations on Sunday, it might be that this measure, and others which have been proposed, would be premature.

M. de la Tour du Pin.—The Eastern Railway Company will give its attention to the questions in point.

M. René Lavollée.—It would be well for the Companies to explain the motives which have hitherto retarded the reforms in question, for the question of the closing of the goods stations has been already brought up at intervals without leading to any result.

M. de Nordling.—I am convinced that this closing can be carried out without changing the rate of charges. The Minister caused these stations to be closed on the occasion of the 14th July holiday, and he can do the same for Sunday.

Mr. Gritton (of London).—I thank M. de Nordling for his labours, the result of which he has this morning communicated to us. A large part of the work done on railways on Sunday in England and elsewhere, has pleasure for its object. Now this object is a selfish one, and is not a sufficient reason. Improvements have been made in various countries in this respect, and must be pursued by all legitimate means.

Mr. Campbell (Scotland).—The best course would be the suppression of Sunday traffic, and it would be well to give days off during the week for excursions. Though originally poor, Scotland has outstripped England as far as material prosperity is concerned. The observance of Sunday is one of the chief causes of this.

M. Deluz (Secretary of the Conference) read portions of an interesting communication made to the Secretariate by M. Rouy, Archivist and Secretary of the Sedan Chamber

of Commerce, on measures to be taken to lighten the labours of railway employés on Sunday and restore them to their families. The author pointed out that the Companies, mechanics, and tradesmen would find no serious inconvenience if the goods stations were closed during the whole of Sunday, and the passenger booking offices from midday, and the running of goods trains on Sunday stopped. "It is undeniable," he added, "that the public authorities ought to take in hand the protection of thousands of railway employés who have for so many years led without complaining the exceptional and unnatural existence forced upon them. The want of weekly rest often makes bad characters of them, by forcing them to become tavern haunters. Rest they must have, for their morals, and for their family life, and without any diminution in their pay. This duty," the author again added in conclusion, "is called for from the Government; and we reckon that it will not fail to do it."

M. Léon Say (President).—We are not a technical assembly; we must ask for nothing which might tend to increase the number of servants of Railway Companies. In many Companies the expenses have been latterly reduced by making the division of labour less than in former days. That is a movement which we must not oppose. It means applying scientific methods to the work with a view of making a better use of the staff of workmen, and that should be encouraged.

M. Cheysson.—If more is got out of the staff of workmen thanks to these perfected methods, the reforms which we ask for would be rendered all the easier, since no increase of strength will be necessary.

M. Rivière.—Even should the granting this rest cost the Companies something, it should be done notwithstanding.

M. Deluz read some humanitarian and social considerations which, in his opinion, ought to take precedence of the proposals made to the Conference by M. de Nordling, especially if his Report were printed separately.

M. Appia.—We have already agreed to Resolutions almost the same, in connection with the Report on the sanitary and social point of view of the question before us.

The Conference decided that should M. de Nordling's Report be printed separately, the different Resolutions carried should follow it.

M. Forbes.—Pleasure and trade are insufficient reasons for treating men like slaves. Cost what it may, our object must be reached. In England the rest allowed to workmen must occasion loss of profits. Who pays for this?

The President.—The supplementary expenses, if any are necessitated by the reforms, must eventually fall upon some one. Is it the State, that is to say the taxpayer? Is it the Company? or is it the consumer? In the two first cases, the reform would raise dangerous opposition. It is therefore the consumer, that is, the person who makes use of the means of transport, on whom this expense must eventually fall. Public opinion therefore may not be in favour of reforms which would lead to such consequences for those who make use of the railways.

Mr. Campbell.—In England we pay no attention to questions of cost: we aim exclusively at putting a stop to Sunday labour.

M. Cheysson (Vice-President).—It would be unjust, as well as a subject for regret, to treat the Companies as opposed to the principles represented by the Conference. They are really anxious for the welfare of their servants, and show this anxiety in many ways: by instituting savings banks, *crèches*, Associations for mutual assistance, pension clubs, lodging-houses, and work-rooms. The Conference ought besides to be most grateful to M. Noblemaire for having asked for the total closing of goods stations during the whole of Sunday. To confine ourselves to the principle of shutting them from 9 A.M. would be absolutely insufficient, as he has proved to us. Declarations of this nature from the mouth of the Director of the Paris-Lyons-Mediterranean Company are of the greatest importance to us. For who could maintain that such a measure raises practical objections when Administrators of such eminence and prudence themselves propose to put it into force? This initiative answers every objection, and relieves us from any need of technical justification. The Conference should, then, pass a formal motion in the sense of this step, which does honour to its authors.

Our foreign colleagues will permit us to be modest in our claims, which do not even go so far as what they themselves actually possess, and I hope that they will, in considering this question in particular, look at it from a point of view which is more especially French, and be good enough to support with us the request made to the Government by the Paris-Lyons-Mediterranean Company. If we once obtain this reform it will make considerable noise in the country, and will contribute not a little to persuade tradesmen to close their shops on Sunday as the Companies will their stations.

If it is too heavy a task to carry a general and simultaneous reform for all lines,

then it might at any rate be passed by all Companies which, like the Paris-Lyons-Mediterranean, are ready to attempt it at once at their own risk and peril.

The general discussion was declared at an end by the President, and the Conference passed to the Resolutions to be adopted.

In the course of the discussion of the Resolutions a large number of members of the Conference spoke.

M. Deluz brought forward a proposal relative to the rest of gangmen, which was rejected for want of sufficient evidence. He then drew up a second, in favour of men employed on other transport jobs, which was carried.

M. Hanssen (of Antwerp) asked the English Delegates to assist him to obtain Sunday rest for the poor sailors in European ports, for in many of these ports English ship-owners compel their agents to work on that day. Mr. Campbell supported M. Hanssen.

The Chairman observed that he should be glad to hear that all the English not only make Sunday rest an article for home consumption, but also an article of exportation.

M. de Nordling proposed, like M. Cheysson, that the reform concerning goods trains might be gradually obtained, if it could not be done all at once.

M. Lavollée proposed the Resolution "*That the Permanent Secretaries of the Conference might be charged to take immediate steps with the public authorities, in order that effect may be given to the generous initiative taken by the Directors of the Paris-Lyons-Mediterranean Company to obtain permission to close their small goods stations on Sundays and holidays.* (*Carried.*)

The following Resolutions were also carried unanimously:—

1. *That small goods stations remain closed on Sundays and holidays, except for the delivery of live animals and certain articles of food liable to be soon spoilt; that this reform be carried out by degrees if its simultaneous application on all lines and in all the towns encounter the slightest opposition.*

2. *That on Sundays and holidays the number of slow goods trains be as far as possible red ced.*

3. *That the offices for the fast goods traffic be only open on Sundays and holidays at stated hours, according to the Table to be drawn up for the different stations.*

4. *That works of construction, of maintaining the permanent way, and in repairing yards, be stopped on Sundays and holidays, except in urgent cases.*

5. *That Sundays and holidays be not reckoned in delays of delivery and dispatch by slow goods trains, and that measures be taken, if possible, to avoid blocking up the stations.*

6. *That wages be not computed in such a way as to make the railway employés wish to work on Sunday and holidays.*

7. *That the task of fixing the holidays which are equivalent to Sundays in each country be entrusted to the respective Governments, in order that national traditions may be taken into account.*

Supplementary Resolution.

The Conference, on the motion of one of its members, passed the following Resolution:—

That measures, under competent direction, be taken to enable employés in other public transport services (steam-boats, tramways, omnibus, &c.) to share in the advantages as to days of rest which may be obtained in favour of railway employés.

Seventh Sitting.—September 27, 9 A.M.

Chairman: M. L. SAUTTER, Civil Engineer, Vice-President.

Weekly Rest in Posts, Telegraphs, and Telephones.

Secretary: Mr. G. F. CHAMBERS, Lawyer, Eastbourne, England.

The Secretary explained the difficulty he had found in getting the necessary information, and regretted that his Report was not as complete as he could have wished. "We in England are said to be advanced in matters connected with the rest of

postal officials, but this is only to a certain extent true. There exists among us a party, weak enough, it is true, whose object is to increase the work of post-offices on Sunday instead of attempting to diminish it." The speaker then read the practical conclusions arrived at in his Report.

M. Deluz (Secretary) laid on the table a letter from M. Wanamaker, Director-General of Posts in the United States, in which he said, after expressing hearty approval of the Conference and its aims: "I look upon it as a matter of the highest importance to reduce all Sunday labour to a minimum, and to make every effort to abolish work on public service on that day."

Mr. Gritton (London).—The conclusions arrived at by Mr. Chambers would be a step backwards for England if they were put into practice there, for in that country more is already done than is asked for in those Resolutions. Still, these conclusions would be a step in advance for the Continent if they could be generally applied there. This retrograde desire is of very slight importance with us, and is only founded on habits contracted by merchants in foreign lands.

M. Garnier.—In France the postal parcels are not distributed by the post-offices, but by the railways. We must be moderate in our demands if we wish to have them accepted.

M. de Nordling.—In most countries postal parcels are distributed by the Post Office.

M. Roehrich (Vice-President).—Very often thousands of unimportant printed documents are posted on Saturday evening, thereby greatly increasing the labour of postal officials on Sunday. By decreasing their work on that day it will be easier to reduce the number of distributions. The public should be requested to avoid anything which might increase the labour of post-office officials on Sunday.

M. de Nordling and Count de Saint-Georges supported this view, and asked that the request should include telegraph and telephone employés. (Approved.)

The Chairman.—We have among us M. Robert, President of the Fraternal Union of Mutual Help of Seine Postmen. I call upon him to speak.

M. Robert (Postman).—I have not come here to criticize our organization; the question of reducing the number of distributions is one for Postal Directors and not for me, and I do not presume to dictate to them. Still, it would be a good thing to reduce the deliveries. The country postmen have to walk the whole year round without stated days for rest, and when they want to take one they have to pay their substitute. In the towns, too, the postman has to pay his substitute when he wants a day's leave. In Paris clearers of letter-boxes get, on an average, one day in twelve, but do not pay their substitute. Newspaper-men get one Sunday in two from 10 A.M. In Paris, before 1878, there were only five deliveries a-day; now there are eight, and on Sunday there are still six. With the exception of a few hours occasionally at our disposal, we are only free once in twenty-eight days, after 10 A.M., that is, after the first delivery. We prefer Sunday for our day off, on account of our families. It would be very desirable to make no deliveries on Sunday after midday, for we need more rest. Our Chiefs are well inclined, but we should get the public to support our reforms; above all, it is important that they should receive the support of the press.

Under the Presidency of M. Léon Say, Senator.

M. L. Sautter (Vice-President).—What is M. Robert's opinion as to the delivery of postal orders on Sunday?

M. Robert.—In the country the postmen are allowed to deliver and pay the orders; in towns, the persons concerned with them always go to the post-office. The money is not payable on Sundays.

M. Léon Say (President).—It is evident that the most important thing is to act on public opinion. There exists an ill-directed eagerness for news up to a very advanced hour of the night.

M. Robert.—The other day I was finishing my last delivery at 11 P.M., when I was asked by a man if there was not another delivery. I answered him very politely in the negative, for in our profession you must always be polite with the public, even when they ask absurd questions. (Laughter.)

M. Fassiaux.—It is not always enough to act on the public, there are often many demands to be reckoned with. In such a case, recourse must be had to substitutes. That is how the remedy is sometimes looked for in Belgium and elsewhere.

M. Cheysson (Vice-President).—I propose that every one should have the power of refusing his letters on Sundays, after giving the proper notice, in cases where

genuine relief for the official may result therefrom. This proposal was taken into consideration.

M. Deluz read a letter received from Copenhagen, according to which, thanks to the Committee for celebration of Sunday in that town, there would in future be but a single delivery on Sunday. On this occasion 16,000 persons even went so far as to refuse to receive any communications on Sunday. Already in Denmark no goods except those liable to spoil are transported on Sunday. At Strasburg, too, there was only one delivery on Sunday, and the same measure was said to be going to be extended to Germany, the State wishing to guarantee one Sunday in two to postmen. In fact, the reduction of the postal service was the best remedy. In Switzerland there were but one or two deliveries that day according to the town. At Geneva the majority of tradesmen have lately expressed their wish to have only one delivery on Sunday in place of two; but no agreement as to the time of this single delivery has as yet been arrived at. At Lausanne also over 1,000 persons have resolved to give up their Sunday post. At Nancy a Petition, lately made for reducing Sunday deliveries, failed to pass the Municipal Council, though signed by 1,500 persons. Still, we should not be discouraged, and we must recognize the right of Municipal Councils to reduce the Sunday postal service, at the wish of the majority of persons concerned.

M. Cheysson proposed to word as follows the suggestion just made by M. Deluz, which works perfectly in England:—

"In the absence of general reforms for the whole country, every Municipal Council ought to have the right to limit the Sunday postal service within their district at the desire of the majority of persons concerned."

This proposal, supported by M. Robert Dufresne, was carried.

M. Deluz read the purport of various letters from postal officials in various towns, expressing their gratitude to the Conference for taking up the cause of their rest.

M. Roehrich mentioned the envelopes with stereotyped inscriptions respecting Sunday rest, and recommended their employment. They bore an inscription drawn up as follows:—

"You are requested to diminish, as far as possible, the labours of the Post Office and other public services on Sunday as well as of your tradespeople, in order that your neighbour may also rest that day."

M. Deluz.—The postal officials in different towns have often furthered this plan, whether directly or through their wives. They have sent for tens of thousands of these envelopes.

M. Satre (Employer, at Lyons).—Headings of letters may also be made use of with the same object. We write on ours "our tradesmen are requested not to allow our orders to be worked at on Sunday."

M. Rod Ducloux (Lausanne).—In our town we intend to continue our efforts to increase the number of those who refuse to receive their post on Sunday, even though we have but one delivery that day.

Mr. Campbell.—If in London, with its 5,000,000 inhabitants, it is possible to do without letters on Sunday, it must be possible elsewhere, everywhere, indeed.

Count de St. Georges.—I move that in the Resolutions we shall pass, women employed in telephone offices shall not be forgotten. Their work is also of a kind to merit the pity of the public. (Carried.)

M. Hamberg (Delegate of the Stockholm Committee).—Certain towns in Sweden with four deliveries daily have now but one. At Stockholm a Special Committee is at work with this aim. Our Synod has also given its attention to it.

M. Robert (Postman).—The telegraph clerks should not be forgotten either in the Resolutions which you are about to adopt. (Seconded.)

Mr. Campbell.—I do not agree with that Resolution in the Report which states that post-offices may be open for two hours in the morning and two hours in the afternoon; this might lead to a block of work at the offices, as happens at theatres; I therefore propose the addition of the words: "unless a still more limited service can be admitted."

M. de Vilmorin (Vice-President).—I see no objection, provided that local requirements be borne in mind.

M. Garnier seconded Mr. Campbell's proposal with M. de Vilmorin's amendment, and it was carried.

Several modifications of the Secretary's proposals were suggested by different speakers, and with the proposals already carried the Conference unanimously carried the following Resolutions:—

1. *To reduce postmen's duties on Sunday to one or two collections, and one or two*

deliveries, and to confine the opening of the post-offices to about two hours in the morning and two in the afternoon, if a shorter service will not suffice.

2. *To suppress, in countries where it exists, Sunday delivery of postal orders, postal parcels, and parcels not liable to spoil; but at the same time to allow any one to fetch them from the post-offices at stated hours.*

3. *To limit the opening of telegraph and telephone offices in towns not of first-rate importance to a few hours only on Sunday.*

4. *To make an effort to obtain by legislative or other means, permission for all postal officials, as well as those in telegraphs and telephones, to have at least two whole Sundays a-month, and in the interval days of rest in the week, so that every one may, as far as possible, be free for fifty-two days in the year.*

5. *In the absence of general reforms applying to all countries, a recognized right to belong to every Municipal Council to put restrictions on Sunday postal service in its district on the vote of the majority of persons interested.*

6. *Every person to have the right of refusing to receive his letters on Sunday, by giving notice to the proper authorities, in cases where such refusal would lighten the postman's duties.*

7. *The public are earnestly entreated to avoid anything which may add to the labours of employés in the post, telegraph, telephone, and transport services, and all Sunday labour in general. It is suggested that this recommendation be inscribed on envelopes and at the top of invoices.*

M. Garnier.—Before this morning's sitting closes I propose the immediate constitution of an International Bureau for the Congress.

M. L. Sautter (Engineer).—It seems to me that it would be better to propose the foundation of a philanthropic League for Sunday rest.

M. Forbes.—The word "philanthropic" should be omitted.

M. Sautter.—That would show that it was founded on the same bases as the present Conference.

M. de Nordling.—I propose that it should he named a Permanent Committee.

The President.—That would be the Permanent Committee of the Congress, as the Railway Congress has founded one to prepare for future Congresses.

M. Garnier.—That is what I asked for.

M. Fassiaux also supported this proposal, as did *M. Bablot*, Delegate of the Mexican Government. "In the country which I represent," said the latter, "there are constant disagreements between masters and men, and it would be well if the action of your Permanent Committee were known there in order that the workmen may know to whom to make their appeals."

The Conference voted for the founding of a Permanent and International Committee, composed of all the members of the Bureau of the Congress, the especial duty of which should be to prepare the way for other Congresses on the same bases. (See below the text of this Resolution.)

M. Léon Say (President).—I have to express my deep regret that I am unable to return this afternoon, and I assure the Conference of the pleasure it has given me to preside over it. I am rejoiced at the elevated nature of the discussion and at the practical direction which it has taken, and I hope that other Conferences of the same character may be enabled to continue the labours of this one. As to the part played by the State, which is to be discussed during this afternoon's sitting, I have to state that I am not on principle in favour of intervention by the secular arm where Sunday rest is concerned.

Several members of the Congress earnestly requested M. Léon Say to return in the afternoon, but the President explained that he could not absolutely pledge himself to do so.

After the departure of M. Léon Say (President), *M. Zanini* proposed a vote of thanks to him for the assistance rendered by him to the business of the Conference. (Carried unanimously.)

Eighth Sitting.—September 27 (afternoon).

M. H. DE VILMORIN, Vice-Chairman, in the Chair.

Legislative or other Measures adopted in different Countries respecting the Days of Rest granted on Public Works, in Public Offices, the Army, the Courts, Factories, Workshops, and Shops.

Secretary: M. LOUIS SAUTTER, Civil Engineer, Paris.

The Secretary stated that in the absence of the Report which M. Decurtins was to have prepared, he had added to his own Report a few pages on the subject M. Decurtins would have treated. "We have to examine," he said, "a question of fact, a question of law, and a question of opportuneness. As a rule, does the State protect the weekly rest? Has it the right to protect it? In what cases, to what extent, in what way it is advisable that the State should protect it? In the first place we must distinguish between the State as an employer having officials and workpeople in its service and the State in its legislative and administrative aspect."

As a fact, weekly rest is more or less everywhere guaranteed to all State officials; and, in many cases, contractors working for the State are bound under their contracts to guarantee that rest to their workpeople. No one denies that the State has the right to take such measures, if it deems them necessary for the right treatment and the welfare of those it employs; its action is one both of good administration and of good example.

The right of the State to interfere in regard to the days of rest granted by private employers is less evident than that which we have just considered. The State incurs the risk of being charged with meddling in matters which do not concern it and of trespassing on forbidden ground, that, namely, of conscience, or at least of interfering with liberty of contract and of putting the people under tutelage.

I observe, however, that in all countries in the world the law prohibits, more or less, certain kinds of work on Sundays, as, for instance, business on the Exchange; in most countries the State has taken measures for protecting women and children from excessive work in workshops and factories, and, in this view, prohibits their being employed on Sundays; and I would call attention to the fact that a general prohibition of Sunday labour is found in countries where there is most liberty and where the civil and religious authority are most widely separated the one from the other: in the United States, for instance.

Those countries have their Sunday laws, and they justify them in the following manner: every man has a right to one day's rest in seven: his health and the family life demand it; every man has a right to the free exercise of his own religion, and, if the exercise of that right is not injurious to the interests of the majority, the Government is bound to cause it to be respected; and, lastly, the observance of Sunday tends to produce good citizens, and to make the State prosperous. Moreover, public opinion in those countries is in favour of the Sunday rest, and the intervention of the State to cause it to be respected raises but little opposition. These are valid reasons, and it seems to me that the right possessed in principle by the State of making laws for the protection of the weekly day of rest is incontestable. But I think that that right should only be used with discretion and in agreement with the moral condition of the people and public opinion.

I do not see that any distinction must be made between trade and manufacture in the matter of the weekly day of rest. If the man who works in a factory or at a yard has a right to be protected, the clerk in a warehouse possesses that right in no less degree. The prohibition, or restriction, of the sale of drink on the day of rest seems, to a certain extent, necessary, because, as the rest is obligatory, the workman is thereby exposed to temptation in the direction of intemperance.

Viscount de Rio-Sado (Delegate of the Portuguese Government).—Public Works and Government Offices in Portugal are closed on Sundays, except in cases of urgency. Manufacturers do not oblige their people to work on Sundays. Some shops are closed, others not. In all countries conviction and habit make the laws.

Mr. Thurber (Delegate of the Presbyterian Churches of the United States, and Delegate of the New York Sunday Committee).—Under the Constitution of the United States, Church and State are absolutely separate one from the other; there is no State religion, and no one is legally bound to pay anything towards the maintenance of any

worship. The State has no ecclesiastical jurisdiction, but, on the other hand, every religious denomination is free to organize itself as it pleases. As regards Sunday, the State does not protect it as a day of worship, but deals with it just as this Congress does, namely, as a question of social well-being, and the physical and moral good of individuals and families.

M. Rivière (Builder) read certain passages in his Report on the duties of the State. He added: "We do not like the State to meddle with our work; the State is a very vague entity! Is it the majority, one-half plus one? We prefer liberty; it has great advantages; not knowing whither the State may lead us, we prefer to settle our own affairs ourselves.

"If the Congress ask the State to set the example of a cessation of work on Sundays and of favouring rest on that day, we agree, but we will not go further."

M. Sautter read the conclusions arrived at in his Report, which he had altered in certain respects, and submitted them, in their new shape, to the deliberation and vote of the Congress.

M. Garnier.—The question is a complicated one. The State as an employer takes, with regard to its work-people, all the responsibilities of an employer; it assumes the same responsibilities when it works with or through a Company. Has the State, in its legislative capacity, a right to meddle with manufacturers and traders, and, if so, is it bound to do so? These questions are treated in the conclusions arrived at in the Report. They must be considered *seriatim.*

The President read a motion received from M. Cheysson, who was unable to attend the meeting:—

"In order to show to all the benefits derived from the Sunday rest, public opinion and custom must be influenced by means of ceaseless agitation."

M. de Nordling.—It appears to me that the right of the State to legislate on the Sunday question is beyond all doubt; the proof is that all States have done so. It can, therefore, intervene but in certain cases only. In speaking of the State, what do we mean? We must be prudent; we do not know what will suit in this or that place. I support M. Cheysson's motion.

M. Delaire, acting on behalf of M. Léon Lefébure, ex-Secretary of State, laid before the Conference a summarized examination of the *plébiscite*, taken in Germany by Prince Bismarck, on the question of enforcing the Sunday rest by law. A majority of the employers and the workpeople consulted, voted in favour of prohibiting Sunday labour, but the Chancellor, who had promised to legislate if a majority of those interested wished it, acted in accordance with the opinion of the German Federal Council, and always opposed any vote of the Imperial Parliament in favour of legislation for the protection of the Sunday rest.

"We may now therefore," says M. Lefébure, "quote the solemn verdict of a nation of 40,000,000 people in favour of enforcing the rest by law."

M. H. de Lassuchette.—A Law of 1851 prohibits apprentices working on Sundays; that Law is still in force. There has been a Ministerial Circular calling attention to the necessity of protecting the weak. I therefore ask for an expression of opinion on behalf of apprentices, in order that the Factory Inspectors may cause the Law to be executed in so far as it concerns them.

M. Sautter.—M. Cheysson's resolutions are not sufficiently precise; they are too vague. He asks that public opinion should be acted on, and speaks of custom. But whose custom does he mean? That of the employers or that of the workmen? The law must, no doubt, take heed of custom, but the law itself helps to form custom.

M. Jules Michel (Chief Engineer to the Paris-Lyons-Mediterranean Railway). Let us keep on the ground of practice and ask whether it is desirable that the State should intervene to protect us adults? I do not think so. The Law of 1814 excepted carriers' business. An absolute law would be impracticable. The intervention of the State cannot be effective. Do not let us go beyond what concerns women and children. Let us speak only of the State as an employer, and ask the State not to oblige us to work on Sundays.

M. Allier.—We are discussing what custom requires. What is custom? I know not. But I do know that laws contribute in forming public opinion. M. Noblemaire said so this morning, and he was right. The law is an object lesson; it is a teacher; it is in a state of progress when it protects the weak against the strong.

M. Rochrich.—I entirely support what M. Allier has said. It is true that we must work on public opinion by ceaseless agitation, but may not, must not, the State assist our action? Must it not also prevent any particular individuals being oppressed? I

do not admit that it may be said: We must wait till custom permits the State to act. The State must no doubt set an example, but there are cases where the State must intervene directly or indirectly.

M. Lorin.—I am also convinced that the State must intervene in some cases, but whether the present is a time when France should take such action is another question.

M. Deluz (the Secretary) had received a communication from which it appeared that the Copenhagen Committee recognized that the intervention of the State is useful and sometimes necessary. "He stated that in that city a great number of shopkeepers in one special line agreed among themselves to close their shops, but a dissentient appeared; he established himself with much noise, and kept his shop open on Sundays. The competition then created broke up the union in favour of Sunday closing, and the shopkeepers themselves now ask for the intervention, if not of the central authority, at least for that of the Municipality. At St. Galles, in Switzerland, too, the shopkeepers themselves are the best supporters of the Law on Sunday Closing, which was passed at their request. I would recall to mind, also, the letter from the Syndicate of shopkeepers and employés at Marseilles, which was read at our first meeting. That Syndicate raised a cry of distress, and asks for the intervention of the Congress in favour of closing shops by law where they are not voluntarily closed.

M. Sautter.—I am entirely of M. Roehrich's opinion. Free agitation, supported by the example of the Government, must be the main principle of action in the cause we are discussing; but there are circumstances in which the State may and must interfere in another way.

M. Rivière asked that the word "Sunday" should be substituted for the word "weekly" in all the Resolutions. (Supported.)

M. Lavollée.—I acknowledge that there are cases where not only women and children, but also adults, must be protected. The Law of 1814 made the mistake of appealing to the secular power in the name of Divine Law. The artisan should be free to work at home, but in large factories the workmen are slaves because they often depend upon one another. The recent Laws of the countries to whom liberty is most dear are framed to free Sunday labour, and not to exercise any coercion.

M. Forbes.—I fully second M. de Lavollée. The workmen are often the weak ones. There are workmen who cannot defend themselves, and it is necessary for the State to intervene against oppression where it exists.

M. Garnier read a motion brought forward by M. de la Tour du Pin, which had already been laid upon the table, and which proposed that the Conference should express the opinion that the proper regulation of Sunday labour would, with advantage, be guaranteed by customs established by professional bodies or by joint Syndicates of employers and workmen, the jurisdiction of which might be extended by law to the corresponding workshops.

M. de Nordling.—This motion might be referred to the Permanent Committee in order to be examined by the next Congress. (Carried.)

M. Lavollée.—I make a similar motion respecting the last Resolution of the Report on the restriction of the sale of alcoholic liquors on Sunday. (Carried.)

The following Resolutions were adopted by the Congress:—

1. *The usefulness of Sunday rest is proved by the fact that, in nearly every country, the State grants Sunday rest to a greater or less extent to its employés, and even guarantees it to them by law and by administrative regulation.*

2. *Public opinion must, above all, be worked upon by ceaseless agitation, in view of demonstrating to all the good done by Sunday rest. Carefully conducted inquiries should be held to ascertain what is the state of public opinion, both among workmen and employés and among employers, in regard to Sunday rest.*

3. *On a request to that effect from a majority of the persons interested, the central or the local authorities may, without however touching true liberty, take for the whole country or for the commune, measures for protecting the weak against the strong, as regards the Sunday rest. Such measures need not necessarily, and in all cases, be limited in their operation to women and children.*

4. *The State must set an example of respect for Sunday rest by guaranteeing it as far as possible, to all who work for it directly or indirectly.*

Eighth Sitting—(continued).

M. H. DE VILMORIN, Vice-Chairman, in the Chair.

Concerning existing Associations for Promoting Sunday Rest.

Secretary: M. E. DELUZ, Secretary to the International Federation of Geneva for the Observance of Sunday Rest.

The Chairman called upon M. Deluz to lay his Report on the table. It being already late, the Secretary merely summed up briefly the principal features of the Report.

M. Mackintosh (delegate of the Glasgow Working-men's Association for the Observance of Sunday).—Sunday is of great importance to man, both from the physical, and above all, from the moral point of view; the speaker emphasized the good it does, the excellent results obtained in Scotland from such Associations, and the necessity of the Conference supporting them. (Hear, hear.)

M. Zanini (of Alexandria).—Something has also been done in Italy; gratitude is due to M. Francesco Sciarelli, who has done much in that direction at Naples. This example furnishes a proof of what can be accomplished by personal efforts; such efforts must, however, be supported and be uninterrupted.

M. Deluz confirmed what had been said by the last speaker, and, at the request made to him by M. Garnier, he move that the Congress pass a Resolution expressing the hope that a popular French League may be established for promoting Sunday rest in France.

M. Banzet seconded the motion, which is adopted.

M. Garnier requested that the members of the Congress who were of the same opinion to be so good as to remain a few moments after the close of the meeting.

The Resolutions proposed in M. Deluz's Report were all carried; they were as follows:—

1. *Associations for freeing those who work on Sunday are amply justified. Such Associations are generally found to attain their greatest development in countries where the greatest amount of general and individual liberty is enjoyed.*

2. *These Societies constitute a permanent protest against many an exaction by interested and selfish persons, and against the enslavement of man by man in ceaseless toil. They all tend to restore to man his proper dignity, or, as the case may be, to preserve it, and to remind him that he must not allow himself to fall under a material servitude, but must nourish higher aspirations.*

3. *Such Societies should, in order to develop and produce the greatest amount of good fruit, keep up constant communication with one another, and unite their efforts to the greatest possible extent.*

4. *The results already obtained are an earnest of those more important ones which might be realized, if these Associations increased in numbers and received from the public and from the authorities all the support and sympathy they deserve.*

5. *No institution is more truly liberal and democratic than that of Sunday rest. Laws or other measures which favour it, and make room for cases of necessity and charity, are in no way measures of oppression, but, on the contrary, of true liberty; for, even if they sometimes interfere with the habits of the few, they are of advantage to the greater number, more especially to those who are most without moments of rest and true independence.*

6. *The Sunday rest, rightly used, can alone successfully realize the proper development of physical, intellectual, and moral life, family life, social peace, and the prosperity of the country.*

OTHER RESOLUTIONS PASSED.

1. *A permanent International Committee of the Congress is instituted, with instructions to collect information from all countries on Sunday labour and rest, and in particular to prepare the way for further Congresses on the same lines as the present. The Committee is composed of the Secretariate of the present Congress.*

2. *The Congress expresses the hope that a popular French League may be established for promoting Sunday rest.*

M. Fassiaux (Delegate of the Belgian Government). In the name of all the members of the Congress, I beg to thank M. Léon Say, the Vice-Chairman, all the members of the Secretariate, and those who have drafted our Reports, for the labour

they undertook in order to make the Congress a success. (Hear, hear.) I congratulate the Congress for having adopted the Resolution in favour of a French League for the protection of the Sunday rest.

M. Deluz.—I move a vote of thanks to the French Government for having made it possible to hold this Congress; we owe that Government a great debt of gratitude for so doing.

M. Robert Dufresne.—I suggest that the Secretaries should, if necessary, ask the members of the Congress for an additional contribution for the publication *in extenso* of the records of the meetings of the Congress. (This motion was approved.)

M. de Vilmorin (Chairman).—I heartily thank all the members of the Congress, but especially those who have come from far to give us the benefit of their enlightenment. They have taught us to appreciate still higher the good of a day of rest; we owe them a great debt of gratitude. Let us devote ourselves to the cause of Sunday as to one that must triumph. Life is all the more valuable according as it is more and more consecrated to the good of our fellow-creatures. (Hear, hear.)

COMMERCIAL. No. 4 (1890-91).

MINUTES of the International Conference on Sunday Rest, held at Paris, September 24 to 27, 1889.

Presented to the House of Commons by Command of Her Majesty. January 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

MISCELLANEOUS. No. 2 (1891).

REPORTS

FROM

HER MAJESTY'S AMBASSADORS IN EUROPE

AND

HER MAJESTY'S MINISTER IN THE UNITED STATES

ON THE

REGULATIONS FOR THE CONTROL OF ITINERANT STREET MUSICIANS.

Presented to the House of Commons by Command of Her Majesty, in pursuance of their Address dated March 5, 1891.

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RETURN to an Address of the Honourable the House of Commons, dated March 5, 1891; *for*—

"A Return showing the Regulations and Control of Itinerant Street Musicians in Paris, Berlin, Rome, Madrid, Vienna, St. Petersburgh, and New York."

Circular addressed to Her Majesty's Representatives at Paris, Berlin, Rome, Madrid, Vienna, St. Petersburgh, and Washington.

My Lord,
Sir,

Foreign Office, March 9, 1891.

IN conformity with an Address of the House of Commons, I have to request that your Excellency will furnish me, for their information, with a Report showing the Regulations and control of Itinerant Street Musicians in the capital where you reside.

I am, &c.
(Signed) SALISBURY.

Replies to preceding Circular.

AUSTRIA-HUNGARY.

No. 1.

Sir A. Paget to the Marquis of Salisbury.—(*Received March* 20.)

My Lord,

Vienna, March 18, 1891.

WITH reference to your Lordship's despatch of the 9th instant, instructing me to furnish, for the information of the House of Commons, a Report showing the Regulations and control of itinerant street musicians in this capital, I have the honour to transmit herewith to your Lordship a Report on the subject drawn up by Her Majesty's Consul-General.

I have, &c.
(Signed) A. PAGET.

Inclosure in No. 1.

Report.

LICENCES to itinerant musicians in the District of Vienna are granted by the police, but only to those persons who are unable to earn their livelihood by any other means, and who, in consequence of having minor children to take care of, or for any other reason, cannot be admitted into poor-houses.

Those licences are only valid for one year, and can only be renewed if it has been proved that the same reason for which the licence has once been granted still exists.

If several musicians form a Company the licence is issued only to one of them, but the names of all the associates must be inserted therein.

Music is only allowed in the court-yards and public-houses, and not in open streets. On week days, only from midday, and on Sundays and holidays from 4 P.M. till sunset. It is altogether prohibited on those holidays on which theatrical performances are not allowed.

The holder of such licence must always carry it about with him, and on requisition is bound to produce it to any policeman or official.

A person having a licence, and not complying with the aforesaid conditions, is liable to be arrested, and loses his licence.

FRANCE.

No. 2.

The Earl of Lytton to the Marquis of Salisbury.—(*Received April* 21.)

My Lord, *Paris, April* 19, 1891.

WITH reference to your Lordship's despatch of the 9th ultimo, I have the honour to state that, in answer to an inquiry which I addressed to M. Ribot as to the Regulations applied in Paris to itinerant street musicians, his Excellency has forwarded me the inclosed Police Ordinances of the 28th February, 1863, and the 20th April, 1881, which contain the Regulations in question.

The Ordinance of February 28, 1863, provides that any person wishing to perform as an itinerant mountebank, organ-grinder, musician, or singer, must make application for a licence for this purpose to the Prefect of Police, through the Commissaire de Police of the district where the applicant resides, and must obtain from the same source a certificate of good character to accompany the application.

The application must specify the number of persons accompanying the applicant, their age, sex, surnames, Christian names, and place of birth.

No application will be received unless the applicant can satisfy the Commissaire de Police that he has been living in Paris or within the jurisdiction of the Prefect of Police for at least one year, and that he is of French nationality.

No application will be entertained from blind, deformed, one-armed, crippled, or infirm persons.

Mountebanks, organ-grinders, itinerant musicians, and singers who have been licensed by the Administration of Police must also be furnished with a badge bearing the number of the licence, the name of the holder, and the initial letters of his Christian names.

This badge is to be worn conspicuously when they exercise their calling in the public streets.

The licences are issued in the form of a small book, containing twenty-four leaves, numbered and signed, and giving the surnames and Christian names of the bearer, his age, place of birth, and residence, together with his exact description. They mention the kind of performance which he practises, and set down, besides, the number, age, sex, surname, Christian name, and place of birth of the persons who accompany him.

The licences must be shown at the Préfecture de Police every three months during the first half of the months of January, April, July, and October under pain of withdrawal.

Each holder of a licence who changes his place of residence must immediately make known his new place of residence to the Administration, and produce a certificate issued by the Commissaire de Police of the locality where he may establish himself.

Mountebanks, organ-grinders, itinerant musicans, and singers are not permitted to practise their calling at any time of year before 8 A.M., and must cease doing so, in summer, at 9 P.M., and in winter at 6 P.M.

They are only allowed to perform at the places named in their licences.

If they desire to perform elsewhere on the occasion of public fêtes which take place in Paris and in the communes within the jurisdiction of the Préfecture de Police, they must apply for permission to the Commissaire de Police of the localities where the fêtes are held, and support the application with their licences.

These rules apply equally to mountebanks, jugglers, organ-grinders, itinerant musicians, and singers who hold special licences issued by the Prefect of the department where they may reside. Mountebanks, organ-grinders, itinerant musicians, and singers are expressly forbidden to take about with them children under 16 years of age, or persons who are blind, deformed, one-armed, crippled, or infirm.

Any mountebank, organ-grinder, or other holder of a licence who shall lend his badge or licence is at once to be deprived of his licence.

Mountebanks are forbidden to tell fortunes, interpret dreams, or to practise as dentists or corn doctors in the public thoroughfares.

Singers are not allowed to sing or offer for sale any songs other than those which have received the stamp of the Ministry of the Interior, under pain of penalties imposed by law.

Passports are not supplied to licensed mountebanks, organ-grinders, itinerant musicians, and singers. If one of this class of persons wishes to travel beyond the limits of the jurisdiction of the Préfecture de Police, he must present himself at the office of the Préfecture and have his licence-book signed, which will, when signed, serve as passport to the interior. He must also give up his badge, which can be reclaimed on his return.

With the exception above mentioned (on occasion of public fêtes), mountebanks, organ-grinders, itinerant musicians, and singers who have been licensed in the departments are not allowed to follow their calling within the jurisdiction of the Préfecture de Police unless specially authorized.

Contraventions of the above-mentioned Regulations are reported by the police, and, if necessary, dealt with by the proper Tribunals. Persons infringing the Regulations are, if necessary, deprived temporarily or entirely of their licences.

The Ordinance of the 20th April, 1881, restricts the permission for mountebanks, itinerant musicians, &c., to perform in the public thoroughfares of Paris to the occasions of public fêtes when special permission can be obtained in the manner stated in the preceding Ordinance.

I have, &c.
(Signed) LYTTON.

Inclosure 1 in No. 2.

Ordonnance concernant les Saltimbanques, Joueurs d'Orgue, Musiciens, et Chanteurs Ambulants.

NOUS, Préfet de Police, *Paris, le* 28 *Février*, 1863.

Vu l'Ordonnance de Police du 30 Novembre, 1853, concernant les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants;

Les instructions de son Excellence M. le Ministre de l'Intérieur, en date du 6 Janvier dernier, au sujet de nouvelles dispositions de police applicables aux individus qui se livrent à l'exercice des professions ci-dessus désignées;

La Loi des 16–24 Août, 1790;

La Loi du 7 Août, 1850, et celle du 10 Juin, 1853;

Les Articles 471, 479, et suivants du Code Pénal;

En vertu des Arrêtés du Gouvernement des 12 Messidor an 8 et 3 Brumaire an 9 (1er Juillet et 25 Octobre, 1800).

Ordonnons ce qui suit:

Article 1er. L'Ordonnance de Police sus-visée du 30 Novembre, 1853, est rapportée.

En conséquence, toutes les permissions de saltimbanques, joueurs d'orgue, musiciens,

et chanteurs ambulants, délivrées jusqu'à ce jour en exécution de la dite Ordonnance, sont annulées, et ces permissions cesseront d'être valables à partir du 15 Avril prochain.

De nouvelles autorisations pourront être accordées par nous.

Art. 2. Tout individu qui voudra se livrer à l'exercice de l'une des professions mentionnées ci-dessus devra immédiatement nous adresser une demande de permission à cet effet, par l'entremise du Commissaire de Police du lieu de son domicile, auprès duquel le pétitionnaire devra d'ailleurs se pourvoir pour obtenir un certificat de bonnes vie et mœurs destiné à être joint à sa demande.

Cette demande devra faire connaître le nombre des personnes accompagnant ordinairement le pétitionnaire, leur âge, leur sexe, leurs nom, prénoms, et lieu de naissance.

Art. 3. Aucune demande ne sera admise si le pétitionnaire ne justifie qu'il est domicilié à Paris ou dans le ressort de la Préfecture de Police, depuis un an au moins et qu'il est Français.

Ces justifications seront faites aux Commissaires de Police, qui en feront mention dans les certificats délivrés par eux en conformité de l'Article précédent.

Art. 4. Il ne sera donné aucune suite aux demandes formées par les aveugles, culs-de-jatte, manchots, estropiés, et autres personnes infirmes.

Art. 5. Les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants, qui auront obtenu une permission de l'Administration, devront, en outre, être pourvus d'une médaille où seront inscrits le numéro de la permission, le nom du titulaire, ainsi que les lettres initiales de ses prénoms.

Ils seront tenus de porter cette médaille ostensiblement, lorsqu'ils exerceront leur profession sur la voie publique.

Art. 6. Les permissions seront délivrées sur un carnet contenant vingt-quatre feuillets cotés et paraphés ; elles énonceront les nom et prénoms de l'impétrant, son âge, le lieu de sa naissance, et celui de son domicile, avec son signalement exact ; elles mentionneront le genre d'exercice ou de métier auquel il entend se livrer, et indiqueront, en outre, le nombre, l'âge, le sexe, les noms, prénoms, et lieu de naissance des personnes qui l'accompagnent.

Art. 7. Les permissions devront être visées à la Préfecture de Police tous les trois mois, dans la première quinzaine des mois de Janvier, Avril, Juillet, et Octobre, sous peine de révocation.

Tout individu permissionné qui changera de domicile devra faire connaître immédiatement sa nouvelle résidence à l'Administration, en produisant un certificat délivré par le Commissaire de Police de la localité où il s'établira.

Art. 8. Les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants ne pourront exercer leur profession, en toute saison, avant 8 heures du matin, et devront se retirer, en été, à 9 heures du soir ; en hiver, à 6 heures du soir.

Ils ne pourront stationner que sur les emplacements désignés en leurs permissions.

Art. 9. Lorsqu'ils voudront stationner ailleurs, à l'occasion des fêtes publiques qui ont lieu à Paris et dans les communes rurales du ressort de la Préfecture de Police, ils devront en demander l'autorisation aux Commissaires de Police des localités où se tiennent les fêtes et justifier de leurs permissions.

Ces dispositions profiteront également aux saltimbanques, bateleurs, joueurs d'orgue, musiciens, et chanteurs ambulants porteurs de permissions spéciales délivrées par le Préfet du département où ils seront domiciliés.

Art. 10. Il est expressément défendu aux saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants de se faire accompagner par des enfants âgés de moins de 16 ans, ou par des aveugles, culs-de-jatte, manchots, estropiés, et autres personnes infirmes.

Art. 11. Tout saltimbanque, joueur d'orgue, ou autre permissionné qui aura prêté sa médaille ou sa permission sera immédiatement privé de l'autorisation qu'il avait reçue.

Art. 12. Défense est faite aux saltimbanques de deviner, pronostiquer, ou d'expliquer les songes, et, en outre, de se livrer sur la voie publique à toute opération se rattachant aux professions de dentiste et de pédicure.

Art. 13. Les chanteurs ne pourront chanter ou mettre en vente d'autres chansons que celles qui auront été revêtues de l'estampille du Ministère de l'Intérieur, sous les peines portées par les Articles 5 de la Loi du 16 Février, 1834, et 6 de la Loi du 27 Juillet, 1849 (cette estampille sera apposée au Contrôle Général, Quai des Orfèvres, No. 38).

Art. 14. Il ne sera plus délivré de passeports aux saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants permissionnés.

Lorsqu'un de ces industriels voudra voyager hors du ressort de la Préfecture de Police, il devra se présenter dans les bureaux pour faire viser son carnet qui, moyennant cette

formalité, lui tiendra lieu de passeport à l'intérieur. Il devra, en outre, déposer sa médaille, qu'il pourra réclamer à son retour.

Art. 15. Sauf l'exception prévue à l'Article 9 ci-dessus, les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants munis de permissions délivrées dans les départements ne pourront exercer leurs professions dans le ressort de la Préfecture de Police, à moins que ces permissions n'aient été visées par nous à cet effet.

Art. 16. Les contraventions aux dispositions qui précèdent seront constatées par des procès-verbaux ou Rapports, qui nous seront transmis pour être déférés, s'il y a lieu, aux Tribunaux compétents.

Les contrevenants seront, en outre, s'il y a lieu, privés, soit temporairement, soit définitivement, de leurs permissions.

Art. 17. La présente Ordonnance sera imprimée et affichée dans Paris et dans les communes du Département de la Seine, ainsi que dans celles de Saint-Cloud, de Sèvres, de Meudon, et d'Enghien-les-Bains appartenant au Département de Seine-et-Oise.

Sont chargés d'en assurer l'exécution, chacun en ce qui le concerne,

A Paris : le Commissaire, Chef de la Police Municipale, les Commissaires de Police, les officiers de paix, et autres préposés de la Préfecture de Police ;

Et dans les communes du Département de la Seine et celles du Département de Seine-et-Oise, placées sous notre juridiction : les Sous-Préfets des Arrondissements de Saint-Denis et de Sceaux, les Maires, les Commissaires de Police, et tous les agents de la force publique.

Le Colonel de la Garde de Paris, le Colonel de la 1re Légion de la Gendarmerie, et le Commandant de la Gendarmerie de la Seine sont requis de prêter main-forte au besoin et de concourir à l'exécution de la présente Ordonnance.

Le Préfet de Police,
(Signé) BOITTELLE.

Par le Préfet de Police :
Le Secrétaire-Général,
(Signé) G. JARRY.

(Translation.)

Ordinance respecting Itinerant Mountebanks, Organ-grinders, Musicians, and Singers.

WE, Prefect of Police, *Paris, February 28, 1863.*

With reference to :—

The Police Ordinance of the 30th November, 1853, respecting itinerant mountebanks, organ-grinders, musicians, and singers ;

The instructions of his Excellency the Minister of the Interior, dated the 6th January last, relative to the new Police Regulations applicable to persons who are engaged in the above-named professions ;

The Law of August 16-24, 1790,

Articles 471, 479, and following, of the Penal Code ;

In accordance with the Government Decrees of the 12th Messidor, year 8, and the 3rd Brumaire, year 9 (1st July and 25th October, 1800).

Decree as follows :—

Article 1. The above-mentioned Police Ordinance of the 30th November, 1853, is repealed.

All licences granted to itinerant mountebanks, organ-grinders, musicians, and singers under the said Ordinance are, therefore, cancelled, and will cease to be valid on and after the 15th April next.

New permits can be granted by us.

Art. 2. Any person wishing to take up one of the professions mentioned above shall at once address to us an application for a licence to that effect, through the medium of the Police Inspector of his place of domicile, to whom, moreover, the petitioner must apply for a certificate of good character and conduct to accompany his application.

This application should state the number of persons usually accompanying the petitioner, their ages, sex, surnames, Christian names, and birth-places respectively.

Art. 3. The application shall not be granted unless the petitioner can prove that he is and has been domiciled in Paris or within the district of the Prefecture of Police for at least one year, and that he is a Frenchman. This proof must be given to the Police Inspectors, who shall mention it in the certificates made out by them in conformity with the preceding Article.

Art. 4. Applications made by persons who are blind, without legs, without arms, crippled, or otherwise infirm, will not be granted.

Art. 5. Itinerant mountebanks, organ-grinders, musicians, and singers who shall have obtained a licence from the Administration shall, in addition, be provided with a badge on which the number of the licence, and the name of the bearer, as well as his initials, shall be inscribed.

They shall be obliged to wear this badge in a conspicuous place when exercising their profession in the public streets.

Art. 6. The licences shall be made out in a book containing twenty-four leaves, numbered and stamped. They shall state the surname and Christian names of the holder, his age, his birth-place, his place of domicile, with an accurate description of his person; they shall mention the kind of occupation or profession which he means to adopt, and shall, in addition, state the number, age, sex, names and Christian names, and the birth-places of the persons who accompany them.

Art. 7. The licences must be submitted for the *visa* of the Prefecture of Police every three months, in the course of the first fortnight of the months of January, April, July, and October, under penalty of withdrawal.

Any holder of a licence who changes his domicile shall at once notify his new address to the authorities, producing a certificate made out by the Police Inspector of the district in which he will reside.

Art. 8. Itinerant mountebanks, organ-grinders, musicians, and singers shall not exercise their profession, at any season, before 8 A.M., and shall retire, in summer, at 9 P.M.; in winter, at 6 P.M.

They shall only station themselves on such spots as are indicated in their licences.

Art. 9. If they wish to station themselves on any other spot, on the occasion of public entertainments taking place in Paris and in the rural communes of the district of the Prefecture of Police, they must apply for permission to the Police Inspectors of the localities where the entertainments take place, and produce their licences.

These provisions shall apply also to itinerant mountebanks, jugglers, organ-grinders, musicians, and singers who hold special licences granted by the Prefect of the department in which they are domiciled.

Art. 10. Itinerant mountebanks, organ-grinders, musicians, and singers are strictly forbidden to appear accompanied by children of less than 16 years or by persons who are blind, without legs, without arms, crippled, or otherwise infirm.

Art. 11. Any mountebank, organ-grinder, or other licensed person who transfers his badge or his licence will be at once deprived of his licence.

Art. 12. Mountebanks are forbidden to engage in telling fortunes, prognosticating or interpreting dreams, and also to engage on the high road in any operation connected with the profession of dentist or chiropodist.

Art. 13. Singers shall sing or sell no other songs but such as bear the stamp of the Ministry of the Interior, under the penalties fixed by Article 5 of the Law of th 16th February, 1834, and Article 6 of the Law of the 27th July, 1849 (this stamp shall be affixed at the office of General Control, 38, Quai des Orfèvres).

Art. 14. No passport shall in future be granted to licensed itinerant mountebanks, organ-grinders, musicians, and singers.

If any person engaged in one of these industries desires to travel outside the district of the Prefecture of Police, he must present himself at the office in order to have a *visa* affixed to his book, which, after this formality, shall serve as a passport in the country. He shall, moreover, deposit his badge, which he may reclaim on his return.

Art. 15. With the exception specified in Article 9, itinerant mountebanks, organ-grinders, musicians, and singers, who hold a licence made out in the departments, shall not ply their vocation within the district of the Prefecture of Police unless those licences have been furnished with our *visa* to this effect.

Art. 16. Infractions of the above Regulations shall be recorded in official statements (*procès-verbaux*) or Reports, which shall be transmitted to us, to be referred, if necessary, to the competent Tribunals.

The offenders will, moreover, if necessary, be deprived of their licences, either temporarily or definitively.

Art. 17. The present Ordinance shall be printed and posted up in Paris and the communes of the Department of the Seine, as well as in those of St. Cloud, Sèvres, Meudon, and Enghien-les-Bains, which form part of the Department of Seine and Oise.

With its execution are respectively charged, in so far as each is concerned,

At Paris: the Chief Inspector of the Municipal Police, the Police Inspectors, constables, and other officials of the Prefecture of Police;

And in the communes of the Department of the Seine and those of the Department of Seine-et-Oise which are within our jurisdiction: the Sub-Prefects of the districts ("arrondissements") of Saint-Denis and Sceaux, the Mayors, Police Inspectors, and all agents of the police force.

The Colonel of the Guard of Paris, the Colonel of the 1st Legion of Gendarmerie, and the Commander of the Gendarmerie of the Seine are enjoined to give armed assistance, if necessary, and to aid in carrying out the present Ordinance.

The Prefect of Police,
(Signed) BOITTELLE.

By the Prefect of Police:
The Secretary-General,
(Signed) G. JARRY.

Inclosure 2 in No. 2.

Ordonnance interdisant aux Saltimbanques, Joueurs d'Orgues, et Chanteurs Ambulants de stationner sur la Voie Publique dans Paris.

NOUS, Député, Préfet de Police, *Paris, le* 20 *Avril,* 1881.

Vu l'Ordonnance de Police du 28 Février, 1863, concernant les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants;

La Loi des 16 (24) Août, 1790.

Les Articles 471, 479 et suivants du Code Pénal;

En vertu des Arrêtés du Gouvernement des 12 Messidor an 8 et 3 Brumaire an 9 (1er Juillet et 25 Octobre, 1800);

Ordonnons ce qui suit:

Article 1er. Les dispositions de l'Ordonnance de Police sus-visée qui autorise les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants à stationner sur divers points de la voie publique dans Paris, pour y exercer leur profession, sont et demeurent rapportées.

Art. 2. Il n'est fait exception que pour les jours de fêtes publiques, conformément à l'Article 9 de la dite Ordonnance.*

Art. 3. Les infractions aux mesures qui précèdent seront constatées par des procès-verbaux ou Rapports qui nous seront transmis à telles fins que de droit.

Les contrevenants pourront, en outre, être privés, soit temporairement, soit définitivement, de leurs permissions.

Art. 4. La présente Ordonnance sera imprimée, publiée, et affichée.

Le Chef de la Police Municipale, les Commissaires de Police, et les agents sous leurs ordres sont chargés, chacun en ce qui le concerne, d'en assurer l'exécution.

Le Député, Préfet de Police,
(Signé) ANDRIEUX.

Par le Préfet de Police:
Le Secrétaire-Général,
(Signé) JULES CAMBON.

(Translation.)

Ordinance forbidding Itinerant Mountebanks, Organ-grinders, and Singers to station themselves on the Public Streets in Paris.

WE, Deputy, Prefect of Police, *Paris, April* 20, 1881.

With reference to the Police Ordinance of the 28th February, 1863, respecting itinerant mountebanks, organ-grinders, musicians, and singers;

To the Law of the 16th (24th) August, 1790.

* Article 9 de l'Ordonnance de Police du 28 Février, 1863:—

"Lorsque les saltimbanques, joueurs d'orgue, musiciens, et chanteurs ambulants voudront stationner à l'occasion des fêtes publiques qui ont lieu à Paris et dans les communes rurales du ressort de la Préfecture de Police, ils devront en demander l'autorisation aux Commissaires de Police des localités où se tiennent les fêtes et justifier de leur permission.

"Ces dispositions profiteront également aux saltimbanques, bateleurs, joueurs d'orgue, musiciens et chanteurs, porteurs de permissions spéciales délivrées par le Préfet du département où ils sont domiciliés."

To the Articles 471, 479, and following, of the Penal Code;

And in accordance with the Government Decrees of the 12th Messidor, year 8, and the 3rd Brumaire, year 9 (1st July, and 25th October, 1800);

Decree as follows:

Article 1. The provisions of the aforesaid Police Ordinance, which authorize itinerant mountebanks, organ-grinders, musicians, and singers to station themselves at various points on the public streets in Paris, with a view to carry on their profession, are and shall remain repealed.

Art. 2. An exception is made for public holidays only, in accordance with Article 9 of the said Ordinance.

Art. 3. Infractions of the above Regulations shall be recorded in official statements ("*procès-verbaux*") or Reports, which shall be transmitted to us to be dealt with as is proper.

Offenders may, moreover, be deprived of their licences, either temporarily or definitively.

Art. 4. The present Ordinance shall be printed, published, and posted up.

The Chief of the Municipal Police, the Police Inspectors, and the officials under their orders, are charged, each in so far as concerns him, with its execution.

The Deputy, Prefect of Police,
(Signed) ANDRIEUX.

By the Prefect of Police:
The Secretary-General,
(Signed) JULES CAMBON.

GERMANY.

No. 3.

Sir E. Malet to the Marquis of Salisbury.—(*Received April* 6.)

My Lord, *Berlin, April* 2, 1891.

WITH reference to your Lordship's despatch of the 9th ultimo, I have the honour to transmit to your Lordship herewith a Report which has been drawn up by Dr. Weber, Legal Adviser to the Embassy, concerning the Regulations for the control of itinerant street musicians in Berlin.

I have, &c.
(Signed) EDWARD B. MALET.

Inclosure in No. 3.

Dr. Weber to Sir E. Malet.

Your Excellency, 63, *Behren Strasse, Berlin, April* 1, 1891.

I HAVE the honour to reply to your Excellency's despatch of the 13th ultimo, concerning the Regulations and control of itinerant street musicians in Berlin in accordance with the Report on this subject received from the Police President.

Those persons who, as a means of livelihood and not in the interests of art, perform on musical instruments in open places or public streets, or in court-yards, require a licence from the local police authorities according to clause 33 *b* of the German Trade Regulations of the 1st July, 1883 ("Deutsche Reichs Gewerbe Ordnung").

The granting or refusal of this licence, as the law has made no special provision in this direction, is left to the discretion of the police authorities. Musical performances in the streets, when they were not for the purpose of public ovations, processions or similar events are not permitted to the so-called professional street musicians, so that the public

order, quietness and security may not be disturbed. Only the performance of music in the court-yards ("Hof") is permitted.

According to the former Trade Regulations of the 21st June, 1869, a special police licence for this kind of performance was not required. For this reason those persons who had made it a means of subsistence before the passing of the new Law of the 1st July, 1883, *i.e.*, before the 1st January, 1884, were allowed to pursue their calling without the said licence.

As the number of such persons was considerable, and as the public through the press as well as by numerous applications to the public authorities complained of the nuisance of the street musicians, new licences for the performance of street music in the court-yards were not granted. For the future all licences will be refused, as the public demand for such performances is not likely to increase for many years to come.

Those persons who were entitled to perform before the 1st January, 1884, and who consequently were allowed to continue their calling after this date, received a written certificate attesting that they were entitled to perform before the 1st January, 1884, as a means of identification for the police.

I have, &c.
(Signed) W. WEBER.

ITALY.

No. 4.

Mr. Dering to the Marquis of Salisbury.—(Received April 7.)

My Lord, *Rome, April* 3, 1891.

WITH reference to your Lordship's despatch of the 9th ultimo, I have the honour to inclose translation of a note which I have received from the Italian Foreign Office, stating that the control of itinerant street musicians in Italy is provided for by the law of public security ("pubblica sicurezza").

I have the honour to inclose a copy of this Law and of the Regulation annexed thereto, together with a translation of such of the Articles as have any bearing on the subject on which your Lordship desires information.

I have, &c.
(Signed) HENRY NEVILL DERING.

Inclosure 1 in No. 4.

Signor Rudini to the Marquis of Dufferin.

(Translation.)

M. l'Ambassadeur, *Rome, April* 2, 1891.

I RECEIVED in due course the note of the 16th instant, in which your Excellency asked for information with regard to the Regulations which are in force in Rome respecting itinerant musicians. I have to inform you that, as the profession is regulated by a Law, the communes are not able to issue Bye-laws dealing with the matter, except as regards the occupation of public space. I hasten, however, to transmit to your Excellency the inclosed Law of Public Safety together with the Regulation relating to the matter in question, and would point out that Articles 72, 73, 74, 75, and 76 of the former and Articles 77 of the latter contain the rules which regulate the profession of itinerant musicians.

Receive, &c.
(For the Minister),
(Signed) MALVANO.

Inclosure 2 in No. 4.

Extracts from the Law and Regulation relating to Itinerant Musicians in Italy.

Extracts from the Law.

(Translation.)

ARTICLE 72. No one shall exercise the trade of itinerant vendor or pedlar, selling matches, biscuits, sweetmeats, liqueurs, prints or drawings; or be a rag-merchant, rope-dancer, singer, player, broker or agent; or exercise the trade of guide, valet de place, porter, driver, boatman, or shoe-black, without being first inscribed in the proper register of the local police (" pubblica sicurezza "), who will issue a certificate.

The registration shall be renewed annually.

Article 73. Registration may be refused to persons under the age of 18, when they are suitable for other professions, and to persons under police supervision, or dangerous characters.

Article 74. Foreigners shall not carry on any of the trades mentioned in Article 72 without a licence from the police of the district. In the case of Italians not dwelling in the kingdom, Article 72 applies. On the occasion of festivals, fairs, markets, or other public assemblages, permission cannot be granted by the local police in the case of strangers.

Article 75. The certificate of registration and the licence mentioned in the first part of the preceding Article are valid for one year; they are liable to be withdrawn in the case of abuse or for reasons of public order.

Persons contravening the dispositions of Articles 72 and 74 are punished by a fine not exceeding 50 lire.

Any person exercising any of the trades mentioned in Article 72 in spite of the refusal of the competent authorities to grant a certificate, shall incur a fine not exceeding 100 lire. A similar fine, not exceeding 100 lire, shall be incurred by any person carrying on such a trade who shall fail on the demand of the officials and agents of public safety to show the licence indicated in the preceding Articles.

Extract from the Regulation.

Article 77. The provisions of Article 72 of the Law do not apply to bands when they give their services for charity on the occasion of festivals, anniversaries, inaugurations, or other solemnities. These bands, however, may not play in the streets or public places if they do not give previous notice to the police authorities, who may forbid their doing so for sufficient reasons of public order.

RUSSIA.

No. 5.

Sir R. Morier to the Marquis of Salisbury.—(*Received June* 19.)

My Lord, *St. Petersburgh, June* 16, 1891.

IN reply to your Lordship's despatch of the 9th March last, I have the honour to inclose copy of a note which I have received from the Russian Government, stating that itinerant street musicians are not allowed to reside in St. Petersburgh, and that foreigners of this class are prohibited from entering the Empire.

I have, &c.

(Signed) R. B. D. MORIER.

Inclosure in No. 5.

M. Chichkine to Sir R. Morier.

Ministère Impérial des Affaires Étrangères,
M. l'Ambassadeur, *Saint-Pétersbourg, le* 3 (15) *Juin*, 1891.

PAR la note de l'Ambassade de la Reine du 9 (21) Mars, votre Excellence a bien voulu demander à mon prédécesseur quels étaient les Règlements et le contrôle existant à Saint-Pétersbourg par rapport aux musiciens ambulants.

En conséquence, j'ai l'honneur d'informer votre Excellence que les musiciens ambulants n'ont pas droit de séjour dans la capitale; pour ce qui est de ceux qui sont de nationalité étrangère, l'entrée dans les limites de l'Empire leur est interdite.

Veuillez, &c.
(Signé) CHICHKINE.

(Translation.)

Imperial Ministry for Foreign Affairs,
M. l'Ambassadeur, *St. Petersburgh, June* 3 (15), 1891.

IN your note of the 9th (21st) March your Excellency asked my predecessor what were the Rules and Regulations in force in St. Petersburgh in regard to itinerant street musicians.

I have the honour to inform you that itinerant musicians are not allowed to sojourn in the capital, and that those who are of foreign nationality are not permitted to pass the frontiers of the Empire.

I have, &c.
(Signed) CHICHKINE.

SPAIN.

No. 6.

Sir Clare Ford to the Marquis of Salisbury.—(Received March 24.)

My Lord, *Madrid, March* 21, 1891.

WITH reference to your Lordship's despatch of the 9th instant, I have the honour to forward herewith a Report showing the Regulations for the control of itinerant musicians in this city.

I have, &c.
(Signed) FRANCIS CLARE FORD.

Inclosure in No. 6.

Regulations for Street and Itinerant Musicians in Madrid.

THE control of itinerant musicians in Madrid is entirely vested in the hands of the Municipality. These musicians may be divided into two classes, viz., those employed in playing the guitar, &c., and those provided with grinding organs or "pianos," as they are commonly termed here. No special regulations exist with regard to the former class, but they are obliged to obtain a licence from the Mayor before being allowed to ply their vocation as beggars and to ask for alms in the streets, and the Mayor has full power to grant or refuse these licences. They are for the most part granted on grounds of charity, and in most cases given to the blind, who are thus enabled to earn a small livelihood, and who, as a class, devote themselves to playing the national instrument, the guitar.

Grinding organs have for the present been altogether suppressed, owing to the number of complaints which have been addressed to the Municipality by persons who regard them as an intolerable nuisance. These organs are owned by certain individuals who hire them out to itinerant players for so much a-day.

The owners of such instruments have now addressed a Petition to the Municipality, praying that they may again be permitted to play, as giving employment to so many people, but it is highly improbable that the Mayor will accede to their request.

In former days the fee levied on them amounted to 1*l.* a-year, and even then the hours when they were allowed to play were limited to three hours in the morning (9 to 12) and three hours in the afternoon (4 to 7).

Madrid, March 21, 1891.

UNITED STATES.

No. 7.

Sir J. Pauncefote to the Marquis of Salisbury.—(*Received May* 25.)

My Lord, *Washington, May* 12, 1891.

ON the receipt of your Lordship's despatch of the 9th March, requesting to be supplied with information as to the laws in the United States affecting itinerant street musicians, I directed the Consuls in this country to report to me on the subject.

I have now the honour to inclose the replies which I have received, as well as a Report from Mr. Calderon Carlisle, the Legal Adviser of this Legation, on the Regulations which exist on the subject in the District of Columbia.

I have, &c.

(Signed) JULIAN PAUNCEFOTE.

Inclosure 1 in No. 7.

Consul-General Booker to Sir J. Pauncefote.

Sir, *New York, April* 14, 1891.

I HAVE the honour to acknowledge the receipt of your despatch of the 28th March, requesting me to collect and forward to you such information as would assist you in furnishing a Report to the Marquis of Salisbury on the Regulations in force in the United States affecting itinerant street musicians.

As the Regulations in force in regard to street musicians would be only Municipal, I wrote to the Mayors of the larger cities in my district, and have had responses from fifteen. I give the substance of their replies.

New York.—The Mayor is authorized to issue licences (1 dollar per annum) not to exceed 300 for hand organs, to be used or performed between 9 A.M. and 7 P.M., on any day except Sunday, but they must not be used within a distance of 500 feet of any school-house or house of public worship during school hours, or hours of public worship, nor within a like distance of any hospital, asylum, or other public institution, nor within a distance of 250 feet of any dwelling-house or other building when directed or requested by an occupant thereof not to perform. The licence must be conspicuously displayed on the front of the organ, and it is made a misdemeanour, punishable by a fine of 10 dollars, or imprisonment not exceeding 10 days, for each offence, to solicit, ask, or request, any money for the performances directly or indirectly.

Buffalo, New York.—An Ordinance forbids playing in the streets by itinerant musicians without having obtained a permit from the Mayor; such permits are only issued when charity seems to make the giving of them necessary.

Albany, New York.—No law affecting them.

Poughkeepsie, New York.—An Ordinance prohibits the beating of any drum, or playing upon any instrument in the streets, without a licence from the Mayor or President of the Common Council.

Brooklyn, New York.—No law affecting itinerant musicians.

Syracuse, New York.—An Ordinance prohibits any person from performing, or assisting to perform, on any organ or other musical instrument in the streets, parks, or public places, without the permission of the Mayor or Common Council. For violation of the Ordinance there is a fine of from 10 to 50 dollars, or imprisonment from 10 to 30 days in the County Penitentiary.

Troy, New York.—No law affecting itinerant musicians.

Utica, New York.—Allowed to perform on payment of a small licence fee, subject to police supervision.

Jersey City, New Jersey.—Itinerant musicians pay a licence fee of 5 dollars per annum, and they are prohibited from playing before 9 A.M, and after 8 P.M., and in front of any house when requested to cease.

Penalty on each conviction, 5 dollars.

Paterson, New Jersey.—No law affecting itinerant musicians.

Trenton, New Jersey.—No law affecting itinerant musicians.

Newark, New Jersey.—Musicians must have a licence from the Mayor, fee 10 dollars per annum, and wear a badge, with the words "licensed musician" printed on the face of it. Penalty for not wearing badge, 50 dollars.

Bridgeport Connecticut.—No law affecting itinerant musicians.

Hartford, Connecticut.—Must have a licence granted by Common Council.

Providence, Rhode Island.—No law affecting itinerant musicians, but the police prohibit the playing of hand organs.

I have, &c.
(Signed) WILLIAM LANE BOOKER.

Inclosure 2 in No. 7.

Consul Donohoe to Sir J. Pauncefote.

Sir, *San Francisco, April* 14, 1891.

WITH reference to your despatch of the 28th ultimo relative to the Regulations affecting itinerant street musicians, I have the honour to report that I do not find that there are any on the Pacific Coast. The Mayor of San Francisco says that there is no Municipal Regulation here regarding itinerant street musicians.

I have, &c.
(Signed) DENIS DONOHOE.

Inclosure 3 in No. 7.

Consul Segrave to Sir J. Pauncefote.

Sir, *Baltimore, April* 13, 1891.

IN reply to your despatch of the 28th ultimo, making inquiry as to the Regulations in force in this Consular district affecting itinerant musicians, I have the honour to report that in the City of Baltimore street bands are absolutely prohibited except in the case of what are known as parades. There is no legal definition of the term parade, but such appear to consist of any number of citizens, marching through the streets with any conceivable object in view. In such cases bands of music are permitted; but it does not appear that the organizers are compelled by any law to obtain permission from the police, or even to inform them of their intentions.

With regard to hand organs and other forms of street music, there is no restriction whatever placed upon them, nor are they compelled to take out licences. Any individual may start a barrel-organ, and play when and where he pleases.

In the country, musicians are subject to the local authority, and the Regulations may vary in each separate locality, but as a general rule they are identical with those in force in the city of Baltimore.

In Richmond (Virginia) there are no restrictions placed upon itinerant musicians, who are free to exercise their calling without interference, with the solitary exception, that the city musicians are protected from competition from the outside, bands from the country and from other States being strictly prohibited.

In Norfolk (Virginia) there is no State Law relating to these musicians, but under a Municipal Ordinance, a tax of 1 dollar per week is levied on each.

The local authorities in West Virginia and Kentucky have not as yet furnished any information on this subject.

I have, &c.
(Signed) W. F. SEGRAVE.

Inclosure 4 in No. 7.

Consul Sadler to Sir J. Pauncefote.

Sir, *Chicago, May 6*, 1891.

I HAVE the honour to transmit herewith a Report on the Regulations affecting itinerant street musicians in the Consular district of Chicago. I have waited for information from a few other cities, but there seems no prospect of a reply.

I have, &c.
(Signed) J. HAYES SADLER.

Inclosure 5 in No. 7.

Report of Consul Sadler on the Regulations in force in the Consular District of Chicago affecting Itinerant Street Musicians.

THE Regulations affecting itinerant street musicians in the Consular district of Chicago are wholly Municipal, vary much in different cities, and are liable to changes at any time. In some cities street musicians are licensed by City Ordinance, in some prohibited; in some the Ordinances regulating amusements apply to them, though they are not specially mentioned; in a number of cities there are no Regulations affecting them, and they are not interfered with unless it be found necessary with a view to the preservation of peace and order; in a few cities they are permitted, and in many they are considered under the control of the police, but only in the event of their coming within the reach of those regarding vagrants or mendicants, are they dealt with under such Regulations. As a general rule, licence is required for musical performances within a building, as well as for processions in the street, when musicians accompany a show or circus or other entertainment.

Illinois.—Itinerant street musicians are not specially mentioned in the Municipal Code of Chicago, but they come under the Ordinances regulating amusements, and were formerly licensed in the fourth class of such amusements. About two years ago it was found that they had increased to such an extent, and had become so great a nuisance on account of their frightening horses and causing other annoyance or disturbance, that they were wholly prohibited. There is no Ordinance to that effect in the city Code, but the prohibition of all musical performance, organ-grinding, or horn blowing is carried out by the police under the order of the Mayor. No street music whatever is now heard within the city limits, except such as may be licensed or permitted by the Mayor and police for processions or parade of entertainments, unless perhaps a very occasional musician may be found playing under the porch of a private house, and if not causing any annoyance may not be interfered with by the police, or be discovered; nor are there any cries, bell ringing, horn blowing, or other noise to attract attention, or other annoyance of that nature, heard in the streets, except the cries of the newsboy.

As regards the Regulations affecting itinerant street musicians, the following is a copy of the amended city Ordinances under which they were till lately licensed in Chicago:—

Municipal Code. Subdivision 4, section 909, chapter 15.

"4. For each variety and minstrel show, athletic, ball, or similar games or sports, 10 dollars for each day; and exhibitions of monsters or freaks of nature, and all other exhibitions, performances and entertainments not hereinbefore enumerated, given in a building, hall, or under canvas, or other covering, or within any inclosure, the sum of 20 dollars for each week or parts thereof; but if such exhibition or show shall continue for a whole month, then at the rate of 50 dollars per month."

To this section by amendment subdivision 5 was added:—

"5. For the exhibition, show, or device of the fourth class, or any entertainment or other exhibition not hereinafter otherwise designated, 10 dollars for each and every month or part thereof."

The first three subdivisions refer to musical performances and other entertainments in buildings, under which classes they are licensed.

At Bloomington, section 1 of Article 3, Chapter 11 of the Revised Ordinances of the city, provides that:—

"The streets and alleys in the city of Bloomington shall be kept free and clear of all obstructions, incumbrances, and encroachments for the use of the public, and no traction engine or other machine of like character shall be run by steam, or except by horse or mule power upon the streets of said city, and no parade, civic or military, with or without band or other music, and no public gathering or meeting of any kind or for any purpose, and no beating of drum or drums or playing of any instrument or instruments of any kind tending to the obstruction thereof, or the gathering of crowds of people thereon, shall be permitted upon the public streets or public grounds of said city, except a written permit therefor be first obtained from the Mayor."

Approved the 17th August, 1888.

In the city of Quincey, section 865 of the Code provides that no music whatever is permitted to play on Sundays, under penalty of from 5 to 50 dollars, except in connection with funeral ceremonies or religious processions, and section 893 enacts as follows:—

"Games or music frightening horses forbidden. No person shall engage in any game, sport, or amusement, or exhibit any animal or machine, or do anything else in the streets of the city which shall have a tendency to frighten horses, or interfere with teams, vehicles, or persons passing along the streets, or shall by the playing of music frighten horses or other draft animals so as to endanger persons or property, and shall not stop playing until such danger has ceased, shall upon conviction be fined not less than 1 dollar nor more than 20 dollars for each offence."

With regard to other cities in the State of Illinois there appear to be no special Ordinances or Regulations affecting street musicians. At Springfield they would be treated (on complaint) as mendicants, though no complaints seem to have been heard of. At Joliet there are no restrictions, nor at Rockford where they are left to the control of the police, and at Peoria no attention is paid to them unless they become a nuisance, when notice is given them to leave the city.

Missouri.—The following are the Regulations affecting itinerant street musicians in the city of St. Louis, State of Missouri, under the head of "Offences affecting Public Peace":—

"Section 1008. It shall not be lawful for any military company or any procession, or any body of persons, accompanied with martial music, to march or pass through, or for any person to play on any musical instrument in, any of the streets of the city, within one block of any house of worship, on Sunday during the hours of worship. Nor shall it be lawful for any band of music to play in the streets for any procession with advertising devices, or to move on said streets, without a permit from the Mayor; provided, that nothing herein contained shall prevent any military company, organized under the laws of the State, from parading with a band of music on any day except Sunday. Any person who shall violate this section shall be deemed guilty of a misdemeanour, and upon conviction thereof, shall be fined a sum not less than 10 dollars nor more than 50 dollars for each and every offence."

"Section 1013. No licence shall be granted to any person who shall carry about the streets any hand organ or other musical instrument for the purposes of playing music thereon, either on any street, alley, or public highway, or in any house for gain; and whoever shall carry such organ or instrument for such purposes shall be deemed guilty of a misdemeanour; provided that this section shall not be construed to refer to music required for a military parade, burial, or other processions, or serenading party."

The following Ordinance prohibits street music in Kansas City, but it is not at all strictly enforced:—

"Section 651. No person shall play upon, or take any part in the playing upon, or accompanying while playing upon, any musical instrument in or upon any street, avenue, alley or side-walk; provided that this section shall not be so construed as to apply to funeral occasions, election days, holidays, military parades, or parades by church or secret organizations, but no person shall play upon, take any part in playing upon, or accompanying while played upon, any such instrument within one block of any house of worship, during the hour of worship, on the first day of the week, commonly called Sunday."

Kansas.—Kansas City, Kansas, practically forms part of the city of Kansas City in the State of Missouri, but there is no Ordinance affecting itinerant street musicians, who are permitted to follow their avocations so long as they do not become a nuisance. No Ordinances exist in reference to them in any of the cities of this State. At Topeka they

are permitted to perform on account of charity, but are subject to the control of the police, and at Leavenworth they are allowed to roam the streets at will.

Minnesota.—There appear to be no Ordinances or Bye-laws affecting street musicians in any of the cities of the State of Minnesota. At St. Paul, Minneapolis, and other places, they are generally under the control of the police, and they are not disturbed unless they become a nuisance. They seldom trouble Duluth or any of the younger cities.

Wisconsin.—In the city of Milwaukee musicians are not allowed to play on streets, the city Ordinances prohibiting such playing as follows:—

"Section 260. Every person, being a vagrant, mendicant, street beggar, organ-grinder, street musician playing on any instrument unsolicited and for the purpose of begging, in this city shall, upon conviction, forfeit a penalty of not less than 5, nor more than 25, dollars."

At Eau Clair, La Crosse, and other cities, there are no Regulations in the matter. In the northern parts of the State the visits of musicians are not frequent, the climate and distance not being conducive to their prosperity. At Racine they are considered under police control, and are granted permit by the Mayor to discourse music upon the street if he shall consider that they do not create a nuisance by so doing.

Iowa.—At Des Moines a licence is granted to travel around on the streets and play for the purpose of making money off the general public, not exceeding 1 dollar per day. At Sioux city, though the subject of regulating and suppressing itinerant street musicians has been repeatedly discussed and considered, no Regulations have been adopted. At Keokuk, section 216 of the Ordinances provides that "all street musicians who exhibit or perform for money or reward shall pay a licence to the city not less than 1 dollar or more than 10 dollars per day at the discretion of the Mayor, and any person failing to take out a licence shall be deemed guilty of a misdemeanour and fined accordingly." Strolling bands are sometimes allowed to play on the streets of Keokuk without licence. At Council Bluffs no Regulations exist affecting street musicians; they play in the streets for charity unmolested, and are occasionally hired for some special entertainment or purpose during their stay.

Nebraska.—At Omaha there are no special Ordinances relating to itinerant street musicians, and so long as they conduct themselves in a proper manner and do not cause disturbance they are not molested.

Colorado.—At Denver, in the State of Colorado, the following Ordinance applies: "Any person or persons who shall employ any bell-man, or use or cause to be used any bell, horn, or bugle, or other sounding instrument, or shall make, or cause to be made, any loud noise, or offensive device or performance, as a means of attracting people to any auction, or for any purpose whatever; or any person who sounds a steam-whistle in the city for a longer time than fifteen seconds, except in case of an alarm of fire, without permission in writing from the Mayor, shall, upon conviction thereof, be fined in a sum not less than 5 dollars nor more than 100 dollars for each and every offence."

North Dakota.—There are no Regulations regarding itinerant street musicians in the State of North Dakota, but a licence of 5 dollars is levied at Bismarck for any musical entertainment within a building.

South Dakota.—At Deadwood in South Dakota there are no special laws on the subject. Street musicians might, on proper proceedings, come under the Vagrant Act in force, which can be equally applied to others.

Montana.—No Regulations exist in the cities in the State of Montana, and no fees are levied.

Wyoming.—At Laramie in the State of Wyoming street musicians are not interfered with by any Regulations, but if they be the accompaniment of a show or of peddling a licence would be required, in the former case 10 dollars per day, in the latter, 20 dollars per month. At Cheyenne there is an Ordinance preventing itinerant musicians from playing in the streets, but it is not strictly enforced, and the Mayor has power to give special permits, and this privilege is used according to the cases and circumstances.

(Signed) J. HAYES SADLER.

Chicago, May 6, 1891.

Inclosure 6 in No. 7.

Consul Clipperton to Sir J. Pauncefote.

Sir, *Philadelphia, April* 3, 1891.

I HAVE the honour to acknowledge the receipt of your despatch of the 28th ultimo, requesting me to collect and forward any information as to the Regulations in force within this Consular district affecting itinerant musicians.

In reply, I beg to inform you that so far as this, the chief city of the Commonwealth of Pennsylvania, is concerned, there are no Regulations specially applicable to street musicians; their occupation coming strictly under Police Regulations.

The Director of Public Safety some years ago issued an order to the police force suppressing all itinerant musicians on the ground that they were a public nuisance. In consequence but few cases of street music are now known, and these when found by the police are ordered to move on. There is little or no ringing of door-bells of residences by the musicians seeking pay since this order has been in force.

So far as the chief cities in the western States of this Consulate are concerned, should it be found that there are Regulations by Municipal Ordinances or otherwise, a Report will be forwarded to you bearing thereon.

I have, &c.
(Signed) ROBT. CHAS. CLIPPERTON.

Inclosure 7 in No. 7.

Consul Henderson to Sir J. Pauncefote.

Sir, *Boston, April* 8, 1891.

IN pursuance of the instructions contained in your despatch of the 28th ultimo, I have the honour to report that, on examining the Public Statutes of the State of Massachusetts, I find one enactment (cap. 53, section 16) affecting itinerant street musicians.

This section authorizes "the Mayor and Aldermen of a city to adopt rules and orders not inconsistent with law, for the regulation and control of persons who frequent the streets and public places therein, playing on hand organs or other musical instruments, beating drums, blowing trumpets, with penalties for the violation thereof not exceeding 20 dollars for each offence," and I have the honour to inclose a copy of the Rules, together with the form of licence, adopted by the city of Boston under the section.

For the State of Maine, the only statutory enactment of a special nature is one (cap. 141, section 4) providing that "a Municipal or Police Court, or Trial Justice in his county, on complaint under oath, may commit to the House of Correction for a term not exceeding thirty days all common pipers and fiddlers."

Beyond this last-named enactment, the only legislation in Maine, or in the States of Vermont and new Hampshire, is that which empowers the Municipal authorities to make general Regulations for the maintenance of order in streets and public places.

I have, &c.
(Signed) C. A. HENDERSON.

Inclosure 8 in No. 7.

HEAD-QUARTERS OF THE POLICE DEPARTMENT, CITY OF BOSTON.

ITINERANT Musician Licence No.....

DESCRIPTION.	
No. of performers _____	This is to certify that _____
Sex _____	_____
Adults or minors _____	_____
Instruments used _____	has been duly licensed by the Board of Police for the city of Boston to play upon musical instruments in the public streets of said city until the 1st day of September, 189 , subject to the Rules regulating itinerant musicians.

Amount paid.....

Boston,.....189.....

(Seal.)

(Signed) .....,
Board of Police.

Rules regulating Itinerant Musicians.

1. No person shall sing, or play, or perform on any musical instrument in the streets or public places of the city of Boston, except in connection with a funeral, a military parade, or a procession of a political, civic, or charitable organization for which a police escort is provided, unless licensed thereto by the Board of Police for the city of Boston, as hereinafter set forth.

2. Two or more persons joining together to sing or perform on musical instruments in the streets or public places of said city will be considered a band, a collective licence for which will be granted to one or more persons, and the membership of the band may be changed from time to time without additional licence fee, provided the number of members be not increased.

3. The Board will grant licences to persons or bands to sing or play or perform on musical instruments in the streets and public places of the city, and to solicit and receive compensation therefor from bystanders or the public; but no such licensed person or band shall perform as part of any procession, parade, or assemblage in the streets or public places of the city, except as provided in Rule 1.

4. No musician or band shall perform in the streets or public places of the city before 9 o'clock A.M., nor after 10 o'clock P.M., nor on Sunday, except as a part of a funeral or military procession, or at a concert given by the city (and then not within 300 feet of any place of worship while worship is being held therein); nor within 300 feet of any building any occupant of which notifies him or them to desist, or has notified the Board of Police in writing that he objects to such performance.

5. Every licence herein provided for shall expire on the 1st day of September next succeeding its date; the fee for such licence shall be 50 cents for each and every person included therein. The licence shall not be transferable, and shall be revocable by the Board at its discretion, and may be suspended by any captain of police for the district under his charge pending any charges to said Board against the licencee; and in case of revocation no portion of the licence fee shall be refunded.

6. Any person violating any of the foregoing Rules shall be liable to a fine not exceeding 20 dollars for each offence.

Inclosure 9 in No. 7.

Consul de Fonblanque to Sir J. Pauncefote.

Sir, *New Orleans, April* 21, 1891.

IN compliance with the instructions contained in your despatch of the 28th March, on the subject of itinerant musicians, I have the honour to report that in cities these are subject to Municipal Regulations which vary.

In New Orleans every musician who performs in public has to take out a city and a State licence, each of which costs 5 dollars for a year. If he plays in concert with others, the band of which he may be a member has to obtain a permit from the Mayor. A similar licence is charged on street organs, but no permit is required. No itinerant music is allowed after 10 o'clock P.M.

In Pensacola no licence is paid, but a permit from the police has to be obtained, and this may be withdrawn if complaint be made that the performances have become objectionable.

The city of Mobile imposes a tax upon street musicians as follows: per week (first week) 3 dol. 75 c.; each week following first, 2 dol. 25 c.

In Key West there is no special legislation on this subject, but "common pipers" are classed with those "who go about begging" and idlers as vagrants and subject to a fine and imprisonment.

I have not heard from the Vice-Consuls at Jacksonville and St. Augustine of whom I requested a Report under date of the 3rd instant.

I have, &c.
(Signed) A. DE G. DE FONBLANQUE.

Inclosure 10 in No. 7.

Consul St. John to Sir J. Pauncefote.

Sir, *Charleston, April* 4, 1891.

IN obedience to instructions contained in your despatch of the 28th ultimo, relative to Regulations in force affecting itinerant street musicians, I have the honour to report that, so far as Charleston is concerned, no Ordinance exists on the subject; but, nevertheless, in exceptional cases the Committee on Licences can give permission and charge 15 dollars per day.

Organ-grinders with monkeys, &c., are stopped by the police.

With regard to other localities situated in my Consular district, I must endeavour to obtain information on the subject by post.

I have, &c.
(Signed) C. ST. JOHN.

Inclosure 11 in No. 7.

Consul St. John to Sir J. Pauncefote.

Sir, *Charleston, April* 9, 1891.

WITH reference to your despatch of the 28th March, 1891, relative to Regulations in this country affecting itinerant street musicians, I have the honour to transmit herewith copy of a despatch I have received on the subject from Mr. Torras, British Vice-Consul at Brunswick.

I have, &c.
(Signed) C. ST. JOHN.

Inclosure 12 in No. 7.

Vice-Consul Torras to Consul St. John.

Sir, *Brunswick, Georgia, April* 8, 1891.

IN answer to your letter of the 4th instant, I have the honour to give you the following information.

By the licence Ordinances of the city of Brunswick, each grinder of a hand organ is charged 1 dollar for each day that the instrument is played on the streets; other musicians are free from licence.

Have written to Atlanta for further information on this subject.

I am, &c.

(Signed) ROSENDO TORRAS.

Inclosure 13 in No. 7.

Consul St. John to Sir J. Pauncefote.

Sir, *Charleston, April* 11, 1891.

WITH reference to Regulations in force at Savannah, Georgia, affecting itinerant street musicians, I have received from the British Vice-Consul at that port the following information:—

"Every grinder of a hand organ, or strolling band of musicians, 5 dollars per week."

I have, &c.

(Signed) C. ST. JOHN.

Inclosure 14 in No. 7.

Consul St. John to Sir J. Pauncefote.

Sir, *Charleston, May* 2, 1891.

IN my despatch of the 4th April, with reference to itinerant street musicians, I stated that "no Ordinance existed on the subject; but, nevertheless, that the Committee on licences can give permission."

This appears to imply that some Ordinance or Law does exist.

I beg leave to offer the following explanation:—

"An Ordinance to regulate licences for the year 1891, section 13. That the charge for licence for any business, trade, or profession, not enumerated above, shall be determined on by the Committee on Ways and Means."

Licences on street musicians not being enumerated are therefore determined by the Committee on Ways and Means, who have decided to charge 15 dollars per day.

That sum was lately paid by a German band; who, finding the business unprofitable, only remained two days and left with a deficit.

As a matter of fact a strong feeling against street musicians exists in this town; and the means adopted to keep them at a distance has been found to answer most effectually.

I have, &c.

(Signed) C. ST. JOHN.

Inclosure 15 in No. 7.

Acting Consul Heyworth to Sir J. Pauncefote.

Sir, *Galveston, Texas, April* 6, 1891.

I HAVE the honour to acknowledge your Excellency's despatch of the 28th ultimo, and to report, in reply, that the Regulations in force in this Consular jurisdiction concerning street musicians simply amount to the fact that they are not allowed to collect crowds of people in the streets; but they are not often to be seen in this State or New Mexico.

I have, &c.

(Signed) O. HEYWORTH.

Inclosure 16 in No. 7.

Mr. Carlisle to Sir J. Pauncefote.

Sir, *Fendall Building, Washington, May* 6, 1891.

REFERRING to your inquiry, for the information of the Foreign Office, as to any Regulations in force in the District of Columbia with reference to "itinerant musicians," I have the honour to inform you that there are no laws on the subject in force in the District of Columbia; but that the Police Regulations made by the Commissioners of the District of Columbia, under and by virtue of the power and authority conferred by Congress, commit the whole matter to the Major or Superintendent of Police, who issues permits, which are revocable in his discretion.

Article 9 of the Police Regulations, promulgated on the 15th June, 1887, entitled "Loud Noises and Cries and use of Fireworks and Explosives," is as follows:—

"Section 1. No bell, gong, horn, whistle, drum, or other noise-making article, instrument or device, whether in the hands of any person, or attached to any animal, vehicle, or apparatus, shall be struck or sounded in any of the places mentioned in Article 8 of these Regulations (*i.e.*, any street, avenue, highway, footway, side-walk, parking or public park in the District of Columbia), for any purpose whatsoever, with the exception of the sounding of bells or gongs upon sleighs or other vehicles on runners, and the vehicles and apparatus of the police and fire departments: provided, that street cars may continue to use the starting gongs or bells now in service, and bicycles and tricycles shall sound a light bell or gong when necessary to warn persons of their approach: and provided further, that church bells, and the bells or gongs of tower or other public clocks may continue to be rung as heretofore, unless after specific prohibition by the Commissioners, on complaint, in writing, of annoyance in case of sickness to any resident in the vicinity of any such bell or gang.

"Section 2. No person within the District of Columbia shall make any needless noise or outcry, or any noise or outcry for the purpose of advertising wares, or attracting the attention or inviting the patronage of any person for any hack or other vehicle, or any business whatsoever: provided, however, that newsboys, in the exercise of their calling, may cry their newspaper between the hours of 7 o'clock A.M. and 8 o'clock P.M. on secular days of the week, and between the hours of 8 o'clock and 10·30 o'clock A.M. on Sunday, and not otherwise: provided further, that newsboys may cry at other necessary hours extra editions of the local newspapers on extraordinary occasions.

"Section 3. No musical instrument of any sort shall be played in any of the places mentioned in section 1 of Article 8 of these Regulations (*i.e.*, any street, avenue, highway, footway, side-walk, parking, or public park in the District of Columbia), without a permit therefor, previously obtained from the Major of Police. Itinerant musicians, including hand-organists, may be permitted by the Major of Police to perform on their instruments between the hours of 9 o'clock A.M. and 9 o'clock P.M. within the limits to be designated in such permit, but not otherwise; and bands accompanying processions shall not play except upon a permit by the Major of Police, which permit shall designate the route to be followed by such procession, and the hours within which such playing may be done.

* * * * * *

"Section 6. Any person violating any of the provisons of this Article shall forfeit and pay a penalty as follows: for violation of any of the provisions of the first three sections of this Article not less than 5 dollars nor more than 20 dollars." . . . . . .

I have, &c.

(Signed) CALDERON CARLISLE.

MISCELLANEOUS. No. 2 (1891).

REPORTS from Her Majesty's Ambassadors in Europe and Her Majesty's Minister in the United States on the Regulations for the Control of Itinerant Street Musicians.

Presented to the House of Commons by Command of Her Majesty, in pursuance of their Address dated March 5, 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 5 (1891).

REPORTS

FROM

HER MAJESTY'S REPRESENTATIVES ABROAD

ON THE

POSITION OF PEASANT PROPRIETORS

IN THE

COUNTRIES IN WHICH THEY RESIDE.

Presented to both Houses of Parliament by Command of Her Majesty.
February 1891.

LONDON:
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Reports from Her Majesty's Representatives abroad on the Position of Peasant Proprietors in the countries in which they reside.

Circular addressed to Her Majesty's Representatives at Paris, Berlin, Vienna, Berne, Stockholm, Brussels, The Hague, Copenhagen, and Washington.

My Lord,
Sir,

Foreign Office, August 8, 1890.

HER Majesty's Government desire to obtain some information with regard to the present position of Peasant Proprietors abroad, and more especially with reference to the points submitted in the list of questions herewith inclosed.

I have accordingly to request you to be good enough to furnish me with a Report on the subject in question for presentation to Parliament, and it would be desirable, in addition to any general observations which the writer may think well to offer, that, for the sake of uniformity, when the replies are published, the questions should be categorically answered, as far as circumstances permit, in the order in which they are numbered.

I am, &c.
(Signed) SALISBURY.

List of Questions.

1. How far has the number of peasant proprietors increased or diminished during the last twenty years and during the preceding twenty years respectively?
2. Has the indebtedness of peasant proprietors increased or diminished during the like periods?
3. To what causes are such increase or decrease of numbers, and such increase or decrease of indebtedness, attributed? How far, especially, are they attributable to the operation of existing laws or customs of inheritance?
4. What has the Law of Inheritance hitherto been?
5. To what extent, and in what respects, have local customs counteracted the operation of the Law of Inheritance?
6. Is any, and what, new legislation contemplated affecting the Law of Inheritance?
7. Comparative statistics illustrating the foregoing queries.

Replies to preceding Circular.

AUSTRIA-HUNGARY.

No. 1.

Sir A. Paget to the Marquis of Salisbury.—(*Received December* 26.)

My Lord, *Vienna, December* 24, 1890.

WITH reference to your Lordship's Circular of the 8th August last, I have now the honour to forward herewith a Report on peasant proprietors in Austria, drawn up by Mr. Maude, chiefly on information obtained through the courtesy of the President of the Imperial and Royal Statistical Commission.

I have, &c.

(Signed) A. PAGET.

Inclosure 1 in No. 1.

Memorandum in reply to Questions respecting the present Position of Peasant Proprietors in Austria.

1. No Return of the number of peasant proprietors having been made either twenty or even forty years ago in Austria, it is not possible to answer this question.

With regard to the replies to the following questions, it is necessary to notice two reservations which must be taken into account as affecting the Statistical Returns referring to the indebtedness of real property.

The Annual Returns made to the Imperial Statistical Commission (to the courtesy of the President of which Department, Dr. Inama Sternegg, the Embassy is indebted for the bulk of the following information) on the mortgaging of real property are divided under four heads. These heads, which deal with the different kinds of real property, are:—

(1.) Property registered in the "Landtafel," or, as it may be translated, the Register of Manors, which is for the most part, though not exclusively, the property of the large land-owners.

(2.) Town property, or real property of all towns where there is a Law Court.

(3.) Mining property, including all mines, together with the superficial area belonging to them, and the buildings.

(4.) Small holdings, which also include factories and house property not included under (2). As, however, the whole of the property held by peasants is included under this heading of small holdings, the following figures are taken from the Returns for this class of property alone. But it must be remembered that the figures hereafter given are to a certain extent approximate, and from the fact of a certain amount of the sums mentioned perhaps roughly estimated, one quarter having reference to factory and house property, the totals which affect peasant proprietorships may be taken to average about 25 per cent. lower than those given in the following Tables.

The second reservation is more definite.

In order to draw comparisons, it is necessary to have similar data, and the Report therefore only deals, as far as Mortgage Returns are concerned, with those provinces in which Returns of these transactions have been made for the last twenty years. For this reason, Trieste and the adjoining territory, Görz and Gradisca, Istria and the Austrian Littoral, as well as Tyrol and Vorarlberg, Galicia and Bukowina, and also Dalmatia, are not included in the statistics now given.

2. According to the Returns for "small holdings" during the last twenty-two years, from 1867 to 1888, in Lower Austria, Upper Austria, Salzburg, Styria, Carinthia, Carniola, Bohemia, Moravia, and Silesia, to which provinces the data are confined, the indebtedness of peasants' holdings has increased from 1,369,276,041 florins* to 1,942,850,083 florins, or 41·89 per cent., during this period. This increase was irregular. If the amount for each year is compared with that returned at the end of 1867, the amount per cent. was, in—

Year.	Per cent.	Year.	Per cent.
1868	99·97	1879	128·29
1869	100·66	1880	128·72
1870	100·89	1881	129·58
1871	102·04	1882	130·58
1872	104·28	1883	131·29
1873	109·15	1884	133·07
1874	114·57	1885	135·70
1875	119·19	1886	137·70
1876	123·73	1887	139·93
1877	125·30	1888	141·89
1878	126·75		

The amount of indebtedness of each year, compared with that at the end of the preceding year, is shown in the following Table: —indicating decrease, and +increase, as compared with the amount in 1867:—

* Though the exchange fluctuates considerably, 12 florins may be reckoned generally as equal to 1*l*.

Year.	Per cent.	Year.	Per cent.
1868	− 0·03	1879	+ 1·21
1869	+ 0·70	1880	+ 0·33
1870	+ 0·22	1881	+ 0·67
1871	+ 1·14	1882	+ 0·77
1872	+ 2·20	1883	+ 0·54
1873	+ 4·67	1884	+ 1·36
1874	+ 4·96	1885	+ 1·98
1875	+ 4·03	1886	+ 1,·48
1876	+ 3·81	1887	+ 1·62
1877	+ 1·27	1888	+ 1·40
1878	+ 1·16		

The total increase in the different provinces was also very unequal. But, for the purpose of generalization, the provinces may be divided into two groups as regards the increase of indebtedness, namely, those where the increase was slow, and the other where it was more rapid. These two groups, moreover, represent two different systems of inheritance which prevail among the peasantry.

In spite of the general civil law of inheritance, which is the same for all the provinces, there exists in those belonging to the first group, which includes Lower Austria, Upper Austria, Salzburg, Styria, and Carinthia, the custom that the eldest or youngest son inherits the whole, or, as often happens, that the property is made over to him during the parents' lifetime. The peasants' holdings in these provinces are in a far better state of cultivation than those in the provinces included in the second group, where the practice of dividing the holdings amongst all the heirs who have a legal claim is more in vogue.

The second group includes the provinces of Bohemia, Moravia, and Silesia, where the great land-owners are found in largest proportion; and when this circumstance is considered, it becomes at once clear that the average portion of land altogether, and especially of land subject to taxation, which falls to each land taxpayer, as far as the small or peasant holdings are concerned, is thus reduced by much less in the provinces of the first group than in those belonging to the second group. When, then, as is shown in the following Table, the amount of land held per head of the land tax-payers is, in addition, smaller in the provinces belonging to the second group than in those belonging to the first, it is abundantly evident that the peasant proprietors of the Alpine provinces are in a much more favourable position than those of the other provinces.

The average proportion of land per head to each land taxpayer is:—

	Whole Area.	Tax-paying Area (that portion which is productive).
	Hectares.	Hectares.
In Lower Austria	7·4	7·2
Upper Austria	10·7	10·0
Salzburg	29·3	24·9
Styria	11·9	11·1
Carinthia	20·9	19·1
Average	16·2	14·4
In Carniola	9·3	8·9
Bohemia	6·9	6·7
Moravia	4·9	4·7
Silesia	6·6	6·4
Average	6·4	6·2

In the first group of provinces, the mortgage liabilities increased during the period 1867-88 from 562,379,687 fl. to 706,786,773 fl., showing an increase of 25·68 per cent., whilst it rose during the same period, in the provinces of the second group, from 806,896,354 fl. to 1,236,063,310 fl., or 53·19 per cent.

The Table below shows the amount of indebtedness per hectare :—

Year.	Gross Area.	Taxed or Productive Area.
	Per cent.	Per cent.
In the First Group of Provinces.		
1867	78·42	84·35
1888	98·55	106·01
In the Second Group of Provinces.		
1867	90·39	93·48
1888	138·46	143·20
Average of both Groups of Provinces.		
1867	85·05	89·50
1888	120·68	127·00

The much heavier indebtedness of property in the second group of provinces and its more rapid increase is explained principally by the existence in Bohemia, Moravia, and Silesia of considerably more factory property, both agricultural (as sugar refineries and distilleries) and industrial (as weaving, glass-making, &c.), than are to be found in those provinces belonging to the first group.

3. The annexed Tables show the causes of indebtedness in a statistical form. The headings are taken from the "Official Hand Register," or "Grundbuch," in which all mortgages, &c., are entered.

In explanation, it should be mentioned that the heading "in consequence of justified prenotation" under increase of indebtedness refers to charges on the property entered in the "Grundbuch" previous to the production of the documents proving their full validity.

The heading "in consequence of issue of warrants for carrying out executions" has reference to debts, for the recovery of which warrants have been applied for and issued.

It will be seen from a consultation of these Tables, that the debts due to partition of inheritance and the two (prenotation and warrants for execution) at the instance of the creditor, which are not voluntarily contracted debts, are far less important in amount than the liabilities contracted at the proprietor's free will.

As regards debts in consequence of partition of inheritance, it should be further noted that they are less, on an average, both in number and amount in money, in comparison with the whole indebtedness in those provinces which we have above denominated Group 1 than is the case in those which belong to Group 2.

The small Table below shows the percentage of number of cases and amount of the debts on partition of inheritance of the whole sum of total indebtedness in the respective provinces, or groups of provinces.

On an average of the years 1868-88, the debts from division of inheritances amounted to the following percentages of the whole:—

Province.	Number.	Value.
	Per cent.	Per cent.
Group 1.		
Lower Austria	6·03	7·54
Upper Austria	8·63	10·70
Salzburg	8·38	8·59
Styria	14·43	10·63
Carinthia	7·30	7·63
Average	8·95	9·02
Group 2.		
Carniola	10·63	15·46
Bohemia	10·91	12·75
Moravia	11·20	13·90
Silesia	11·47	12·64
Average	11·05	13·69
Total average	10·46	11·74

The patent fact that the debts in consequence of partition of inheritance are considerably lower in the provinces, where the custom prevails for one son to inherit the whole of a peasant holding, than they are in that of the second group, where experience shows that a division of property is more frequent, is

attributable, in addition to certain other economical conditions, to three causes:—

First, the nominal value at which it is customary to estimate the land when received by the son who inherits either in his parents' lifetime or after their death, which makes the paying off of other children's portions not a heavy charge on the property.

Secondly, the average yearly increase of population in the Provinces of Bohemia, Moravia, and Silesia is larger (eliminating the attraction of Vienna, which affects the annual increase of population in the case of Lower Austria) than in the provinces of the first group, and this affects not only the total number of inheritors, but also the number of cases in which there are joint-heirs.

Thirdly, a division of property is not the invariable rule in the provinces of the second group. Daughters' portions, and sometimes the reduced size of the holding, necessitate the paying-off of co-heirs in money, and a consequent charge on the land; and in these provinces the custom of low valuation so favourable to the heir occupying the land is not so usual as in the Alpine provinces.

4. A translation of the General Civil Code is herewith inclosed* on pp. 116 to 178, of which the Austrian Law of Inheritance will be found given *in extenso*. In explanation of section 761, chapter 13, p. 164, it should be noticed that there exist in certain provinces local laws for the practical entailing of peasants' holdings, which vary in different localities, but all aim as a rule at preventing the division of the land.

5. This question it has already been endeavoured to answer.

6. The Act of the 1st April, 1889, of which a translation is herewith inclosed, has been passed by the Reichsrath, in order to prevent as far as possible the division of peasants' holdings. It is, however, so far a dead letter, as none of the provincial Diets have passed the necessary laws making it possible to apply it, and it seems the general opinion that it is doubtful whether the measure will ever be generally adopted.

7. The following Tables, numbered from 1 to 26, give all the statistical information procurable upon this subject.

Vienna, December 12, 1890.

Inclosure 2 in No. 1.

Law of April 1, 1889.

THE Law of the 1st April, 1889, was passed for the purpose of regulating the inheritance of agricultural holdings of medium size. But it has not yet come into operation, the laws necessary for enforcing it not having been hitherto passed by the provincial Diets.

* Not printed.

Its provisions are the following :—

Section 1. This Act, and the provincial Laws which shall be promulgated in conformity with it, provide special rules for the division of inheritance of medium size agricultural holdings, where there exists a dwelling-house (farms).

The provincial legislation determines what farms in the sense of this Act are to be held to be farms of medium size. The provincial legislation will also determine what real property and usufruct rights are to be regarded as forming part of the farm when they decide the existence of a farm of medium size.

Sec. 2. This law does not apply to properties secured by entail or feudal tenure.

Sec. 3. The owner of a farm to which the provisions of this Act apply is not restricted in disposing of the farm, or parts of the same, during his lifetime, or by testamentary deeds. The provisions of this Act apply at all times to heirs at law, but in the case of testamentary heirs, or heirs inheriting in virtue of a contract, they only apply if the testator designs as heir to his property one of those persons who, according to the provisions of the General Civil Legal Code, is a legal heir, in which case he is not compelled to follow the order (of succession) laid down in the Code or by provincial legislation.

Sec. 4. Should there be several heirs to the estate of a proprietor of a farm, the farm and its appurtenance can only be inherited by one person (the heir).

The General Civil Code determines what is to be considered the appurtenance of a farm. To the appurtenances belong the stock of working materials which are necessary for properly cultivating the farm. In cases where those interested in the inheritance are unable to agree upon this point, the amount of the necessary working materials is to be decided by the Court on consultation of experts.

No claim on account of any deficiency of working materials can be made on the residuary estate for compensation for value of such materials.

Sec. 5. The heir is designated by the provincial legislation, but the latter is bound to respect the rights and order of legal inheritance, and within these limits it can fix the order of succession in which each person out of a number of co-heirs are, in default of an agreement being arrived at, entitled to take possession of the farm. The provincial legislation can, nevertheless, direct that a surviving husband or wife is entitled to inherit immediately after the posterity of the testator, and before all other relatives of the deceased. Own children have the preference over adopted children, legitimate over illegitimate children. Legitimized children are placed on the same footing as legitimate children.

Sec. 6. At the division of the inheritance the farm is assigned to the heir, who becomes the debtor to the estate up to the amount of the unencumbered value of the farm.

Sec. 7. The value of the farm is to be determined by agreement

between the interested parties, and, failing such agreement, by the Court, after a valuation by experts and consulting the head of the commune, on a fair estimate, in order that the heir may be able to live on it.

The interested parties are free to attend the valuation, and to make their remarks upon it.

A proper consideration is to be taken of the stock of working materials in valuing a farm, but they are not to be valued independently of the farm.

The provincial legislation can decide that a valuation on the basis of a multiplication of the catastral net revenue shall take the place of the above valuation by the Court.

Sec. 8. In dividing the estate, the sum reckoned as debt to the estate from the heir in lieu of the farm, according to section 6, is to be included.

This division is made between the co-heirs, including the heir to the property, as laid down in the Civil Code and the procedure for non-litigious cases. But the division of an inheritance is always either to be made under the superintendence of the Court, or is to be submitted for its approval.

Sec. 9. If the parties do not agree as to the term in which the co-heirs are to be paid off, the rate of instalments and the interest to be charged pending the paying-off of the whole sum, the Court must decide on a fair estimate. The heir to the farm must, however, in all cases, be granted, if he require it, a term of three years for the payment in full of this sum, reckoned from the date of his becoming legally entitled to take possession.

On the other hand, the term for paying off the debt may not be fixed beyond this period against the will of the claimants to a share of the estate.

Likewise, an amicable agreement to determine the amount of the instalments is to be attempted to be arrived at. In case this does not succeed, it is to be provided, in the document authorizing the taking possession, that the registration of the right of ownership of the heir to the farm can only be made in the "Grundbuch" simultaneously with the registration of the charges for insuring the payment of the sums for paying off the co-heirs to the farm.

This provision will be similarly applied in the provinces where no "Grundbuch" exists to the registers there in use.

If the farm which is inherited be made over wholly or in part, by legal means, to a third party during the lifetime of the parties before the expiration of the above term, the co-heirs have the right to demand to be paid off at once, without reference to the specified term.

Sec. 10. The provincial Legislature can order, in case the amount to be paid by the heir (section 7) be fixed by the Court, that a sum be deducted in favour of the heir which does not exceed one-third of the unencumbered value of the farm.

Sec. 11. The testator can limit, suppress, or increase, within the limits of the legal portion, the preference of the heir

Sec. 12. The value at which an heir takes over a farm, in accordance with the provisions of this law, is to be the basis on which the succession duties are to be calculated.

In no case, with exception of the case of a sum fixed by the Court after a valuation (section 7) can a less value be accepted than that fixed by Article 3 of the Law of the 7th January, 1881, and the Order of the Ministry of Finance of the 25th January, 1884, and section 13 of the Law of the 9th February, 1882, respectively, as the lowest amount.

Sec. 13. The right of legal portion (for each child) is not affected by these rules for division of inheritance. The calculation of legal portion is to be made on the basis of the value of the farm, as determined according to section 7. But this value is never to be less than the sum on which the amount to be paid as succession duty to the State is reckoned. It is not to be considered a limitation of the legal portion:—

1. If the Court fixes the term of payment according to section 9.

2. If a valid last will of the testator provides—

(*a.*) That the own father or own mother of the heir has the right, during the latter's minority, to take the farm after the death of the testator into their own management and for their own use, on condition that as long as this management and use continues, they will educate the heir and his co-heirs, being minors, the latter till their inheritance falls due to them, or if a co-heir comes of age before it fall due, until he is of age, and, in case it is necessary, maintain them on the farm.

(*b.*) That the falling due of the portion of inheritance should be prolonged until the co-heirs attain their majority, on the heir undertaking to properly educate the co-heirs, and, in case of necessity, to keep them till the time is reached.

In both cases—(*a*) and (*b*)—the right of disposal of his property has the same effect as the attainment of physical majority. Likewise, in both cases, if a co-heir has adopted a calling, the preparation or practice of which is incompatible with his living on the farm, payment of the sums fixed by private agreement or by the Court for paying off the co-heir is to be resorted to.

Sec. 14. The provisions of this Act do not apply to a farm which is held as the joint property of several persons.

An exception to this is made in the case of farms which are the joint property of husband and wife, and are situated in parts of the country where the law provides that on the death of either of the two, unless a will or contract to the contrary exist, the surviving husband or wife has the right to take over the half of the farm which is left.

In this case, the provincial Legislature determines whether and how far the provisions of sections 7, 9, and 10 are applicable in the case of the succession of a surviving husband or wife.

Sec. 15. If several farms of the kind described in section 1 belong to one succession, and several persons in the sense of sections 4 and 5 of this Act appear as legal heirs, they are to each

inherit a farm according to the order of succession laid down by the provincial legislation, and they have the choice of the farms in order of succession as established. The same proceeding is repeated in case there are more farms than heirs.

The posterity of a deceased heir takes his place. The one among them who comes first in the above-mentioned order of succession has the choice.

Sec. 16. If the provincial legislation limits the free divisibility of farms of the kind mentioned in section 1, or promulgates regulations by which farms of this kind shall not be allowed, or only under certain conditions be made over to persons already holding such farms or in possession of larger properties, the provisions of this Act have to be applied in such a manner, that the owner of the farm is bound by the rules of this kind made by the local Legislature.

Sec. 17. This Act comes into force in the several provinces simultaneously with those legal regulations which may be made on the subject of it by the provincial legislation for the respective provinces, or parts of them, on the basis of this Act, or on the basis of law already in existence.

This Act has no effect on cases of inheritance which may occur before it comes into operation.

Sec. 18. The Ministers of the Interior, of Justice, of Agriculture, and Finance, respectively, are charged to carry out this law.

ANNUAL Percentage of Number of Cases of Increase of Indebtedness and Decrease of Indebtedness of small Holdings.

1. LOWER AUSTRIA.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	67·63	..	2·49	20·99	8·89	100	5·69	94·31	100
1869	..	68·63	..	1·47	23·63	6·27	100	4·45	95·55	100
1870	..	62·70	..	1·54	30·36	5·40	100	3·49	96·51	100
1871	..	69·96	..	1·99	22·53	5·52	100	3·13	96·87	100
1872	..	73·07	..	1·54	18·95	6·44	100	2·40	97·60	100
1873	..	65·17	..	1·25	27·37	6·21	100	2·30	97·70	100
1874	..	69·71	..	1·15	22·71	6·43	100	1·36	98·64	100
1875	..	66·84	..	1·39	25·35	6·42	100	2·53	97·47	100
1876	..	65·79	..	1·19	27·81	5·21	100	3·26	96·74	100
1877	..	58·82	..	1·34	35·75	4·09	100	4·64	95·36	100
1878	5·09	46·84	6·32	1·04	35·98	4·73	100	6·12	93·88	100
1879	4·91	46·17	5·35	1·04	36·45	6·08	100	8·14	91·86	100
1880	5·17	51·59	5·23	0·66	31·99	5·36	100	10·36	89·64	100
1881	5·58	53·72	3·96	0·79	30·52	5·43	100	7·61	92·39	100
1882	6·43	45·09	3·68	0·62	38·32	5·86	100	6·67	93·33	100
1883	7·73	48·63	3·74	0·75	32·80	6·35	100	5·85	94·15	100
1884	7·18	50·28	4·04	0·64	30·96	6·90	100	5·23	94·77	100
1885	8·00	53·30	3·63	0·81	27·12	7·14	100	5·07	94·93	100
1886	8·64	52·98	5·14	0·94	25·55	6·75	100	4·66	95·34	100
1887	8·60	51·45	4·84	0·54	28·56	6·01	100	4·60	95·40	100
1888	8·42	50·66	5·14	0·72	30·00	5·06	100	4·25	95·75	100

2. Upper Austria.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	75·17	..	2·68	12·94	9·21	100	5·84	95·16	100
1869	..	76·57	..	2·69	13·37	7·37	100	5·99	94·01	100
1870	..	76·36	..	3·36	10·96	9·32	100	3·01	96·99	100
1871	..	76·50	..	3·31	11·08	9·11	100	2·64	97·36	100
1872	..	75·67	..	1·85	13·00	9·48	100	2·60	97·40	100
1873	..	77·76	..	1·09	12·15	9·00	100	2·32	97·68	100
1874	..	77·21	..	1·09	12·82	8·88	100	1·53	98·47	100
1875	..	76·78	..	0·98	14·21	8·03	100	2·26	97·74	100
1876	..	77·74	..	1·18	13·89	7·19	100	2·29	97·71	100
1877	..	78·40	..	1·64	13·28	6·68	100	2·11	97·89	100
1878	11·70	56·66	5·68	1·08	18·13	6·75	100	4·74	95·26	100
1879	7·85	56·14	7·29	1·03	19·21	8·48	100	5·30	94·70	100
1880	9·12	58·30	7·23	0·94	17·04	7·37	100	9·21	90·79	100
1881	9·19	60·22	6·14	0·85	15·78	7·82	100	9·18	90·82	100
1882	9·70	58·50	6·64	1·00	16·38	7·78	100	8·09	91·91	100
1883	10·18	57·36	5·73	1·03	17·25	8·45	100	7·97	92·03	100
1884	9·93	55·90	8·22	1·02	15·36	9·57	100	7·35	92·65	100
1885	10·51	57·90	6·33	1·15	15·86	8·25	100	7·92	92·08	100
1886	10·17	54·60	7·95	1·16	14·68	11·44	100	7·88	92·12	100
1887	11·46	54·87	7·92	0·92	14·08	10·75	100	5·86	94·16	100
1888	12·15	54·51	7·18	0·93	14·84	10·39	100	5·84	94·16	100

3. Salzburg.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	74·42	..	..	11·86	13·72	100	12·28	87·72	100
1869	..	78·40	..	..	11·95	9·65	100	6·67	93·33	100
1870	..	76·49	..	..	13·80	9·71	100	5·51	94·49	100
1871	..	77·54	..	..	11·84	10·62	100	7·38	92·62	100
1872	..	82·81	..	..	8·31	8·88	100	4·90	95·10	100
1873	..	79·85	..	0·55	8·47	11·13	100	4·89	95·11	100
1874	..	78·17	..	1·22	11·62	8·99	100	1·91	98·09	100
1875	..	81·57	..	0·38	11·05	7·00	100	3·96	96·04	100
1876	..	80·03	..	0·74	12·59	6·64	100	0·95	99·05	100
1877	..	79·59	..	0·69	14·25	5·47	100	2·52	97·48	100
1878	12·61	51·91	12·32	0·61	17·27	5·28	100	2·86	97·14	100
1879	9·07	55·30	8·70	0·59	17·41	8·93	100	3·67	96·33	100
1880	10·26	52·51	10·03	0·48	19·44	7·28	100	7·26	92·74	100
1881	8·09	54·52	9·81	0·57	21·00	6·01	100	7·96	92·04	100
1882	8·30	58·62	10·23	0·18	16·06	6.61	100	10·12	89·88	100
1883	9·44	56·51	11·64	0·32	14·34	7·75	100	7·14	92·86	100
1884	11·53	51·52	12·65	0·68	15·30	8·32	100	7·87	92·13	100
1885	13·65	53·52	12·04	0·47	11·50	8·82	100	4·97	95·03	100
1886	14·81	52·61	12·69	0·44	10·13	9·32	100	3·84	96·16	100
1887	12·41	56·31	11·55	0·54	9·89	9·30	100	2·37	97·63	100
1888	14·81	54·10	10·52	0·65	13·28	6·64	100	3·23	96·77	100

4. Styria.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	69·15	..	2·24	16·40	12·21	100	4·95	95·05	100
1869	..	68·13	..	2·94	16·69	12·24	100	5·12	94·88	100
1870	..	67·53	..	2·36	15·66	14·45	100	4·49	95·51	100
1871	..	71·13	..	2·13	13·73	13·01	100	3·31	96·69	100
1872	..	69·70	..	1·30	16·52	12·48	100	3·06	96·94	100
1873	..	65·30	..	0·97	18·51	15·22	100	2·63	97·37	100
1874	..	66·20	..	1·34	19·46	13·00	100	2·40	97·60	100
1875	..	58·88	..	1·08	28·16	11·88	100	1·99	98·01	100
4876	..	54·11	..	1·40	32·44	12·05	100	3·75	96·25	100
1877	..	53·82	..	1·49	31·87	12·82	100	5·89	94·11	100
1878	7·12	38·92	5·90	1·54	34·41	12·11	100	7·82	92·18	100
1879	7·83	33·77	8·68	2·66	32·91	14·15	100	11·67	88·33	100
1880	7·36	39·35	7·08	1·27	29·81	15·13	100	14·37	85·63	100
1881	7·97	41·37	6·27	1·19	26·70	16·50	100	17·14	82·86	100
1882	7·65	41·79	6·97	1·25	26·77	15·57	100	15·63	84·37	100
1883	8·60	41·37	6·65	0·90	25·21	17·27	100	13·50	86·50	100
1884	10·27	38·90	7·58	1·10	21·89	20·26	100	11·30	88·70	100
1885	10·07	42·96	7·10	1·03	21·02	17·82	100	7·74	92·26	100
1886	10·23	46·24	8·00	0·79	19·65	15·09	100	7·67	92·33	100
1887	9·74	45·12	8·42	1·22	20·17	15·33	100	7·10	92·90	100
1888	9·49	44·63	7·90	1·02	22·61	14·35	100	5·91	94·09	100

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	79·39	..	1·70	12·79	6·12	100	8·19	91·81	100
1869	..	80·71	..	1·97	11·57	5·75	100	5·83	94·17	100
1870	..	79·21	..	1·81	11·59	7·39	100	4·10	95·90	100
1871	..	78·79	..	1·98	13·50	5·73	100	3·80	96·20	100
1872	..	77·45	..	1·59	14·03	6·93	100	2·87	97·13	100
1873	..	78·18	..	0·87	13·34	7·61	100	3·11	96·89	100
1874	..	73·85	..	1·56	18·47	6·12	100	2·51	97·49	100
1875	..	72·44	..	0·44	21·69	5·43	100	2·95	97·05	100
1876	..	69·95	..	1·24	23·95	4·86	100	3·54	96·46	100
1877	..	68·59	..	0·90	24·20	6·31	100	3·55	96·45	100
1878	6·25	41·90	19·19	0·58	25·96	6·12	100	5·31	94·69	100
1879	6·08	44·30	13·42	0·90	29·03	6·27	100	6·20	93·80	100
1880	6·05	43·07	14·93	0·76	27·97	7·22	100	10·46	89·54	100
1881	6·06	42·22	16·97	0·56	27·61	6·58	100	8·13	91·87	100
1882	7·90	45·25	16·85	0·79	21·47	7·74	100	7·14	92·86	100
1883	8·34	46·19	17·42	0·47	18·52	9·06	100	5·35	94·65	100
1884	8·87	44·06	18·25	0·44	17·63	10·75	100	5·43	94·57	100
1885	7·42	47·10	18·89	0·42	15·05	11·12	100	3·37	96·63	100
1886	6·45	49·97	16·76	0·50	16·52	9·80	100	3·84	96·16	100
1887	6·83	49·75	15·82	0·53	18·60	8·47	100	3·48	96·52	100
1888	5·97	47·02	15·46	0·41	23·13	8·01	100	4·33	95·67	100

6. Carniola.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	59·40	..	2·33	29·49	8·78	100	7·75	92·25	100
1869	..	55·53	..	2·03	34·60	7·84	100	5·97	94·03	100
1870	..	47·48	..	1·76	43·37	7·39	100	5·90	94·10	100
1871	..	54·92	..	1·77	35·12	8·19	100	2·49	97·51	100
1872	..	53·23	..	1·15	37·73	7·89	100	4·37	95·63	100
1873	..	55·90	..	1·16	34·28	8·66	100	3·38	96·62	100
1874	..	45·65	..	1·52	45·43	7·40	100	5·07	94·93	100
1875	..	45·41	..	0·93	44·88	8·78	100	4·42	95·58	100
1876	..	41·84	..	0·63	50·32	7·21	100	6·25	93·75	100
1877	..	45·98	..	0·71	42·92	10·39	100	4·25	95·75	100
1878	3·65	24·81	13·30	0·73	47·29	10·22	100	5·90	94·10	100
1879	3·07	24·31	14·16	0·50	46·89	11·07	100	7·62	92·38	100
1880	3·51	25·23	14·37	1·04	42·55	13·30	100	8·76	91·24	100
1881	5·24	29·00	14·54	0·74	37·54	12·94	100	9·34	90·66	100
1882	3·79	26·24	15·79	0·60	39·48	14·10	100	13·56	86·44	100
1883	4·59	26·22	19·32	0·67	36·51	12·69	100	8·08	91·92	100
1884	4·80	25·80	20·94	0·66	32·28	15·52	100	7·72	92·28	100
1885	3·91	26·41	20·05	0·55	33·32	15·76	100	6·93	93·07	100
1886	3·93	30·11	17·80	0·71	34·44	13·01	100	5·39	94·61	100
1887	3·62	31·28	15·30	0·53	37·62	11·65	100	6·24	93·76	100
1888	3·17	29·45	14·36	0·38	42·15	10·49	100	6·55	93·45	100

7. Bohemia.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	66·24	..	4·29	15·49	13·98	100	2·30	97·70	100
1869	..	66·37	..	4·52	16·19	12·92	100	2·47	97·53	100
1870	..	66·63	..	5·08	16·03	12·26	100	2·33	97·67	100
1871	..	67·49	..	4·85	14·89	12·77	100	2·13	97·87	100
1872	..	69·71	..	3·27	15·28	11·74	100	2·00	98·00	100
1873	..	69·39	..	2·10	16·18	12·33	100	1·74	98·26	100
1874	..	66·59	..	2·37	20·13	10·91	100	1·63	98·37	100
1875	..	63·17	..	3·10	24·20	9·53	100	1·32	98·68	100
1876	..	62·46	..	2·91	25·49	9·14	100	2·05	97·95	100
1877	..	61·68	..	2·14	27·40	8·78	100	3·17	96·83	100
1878	13·86	39·10	7·49	2·10	27·95	9·50	100	4·75	95·25	100
1879	12·82	39·60	7·68	1·83	28·12	9·95	100	5·61	94·39	100
1880	14·43	41·81	7·53	1·53	24·39	10·31	100	5·79	94·21	100
1881	15·13	44·15	7·52	1·63	22·33	9·24	100	5·45	94·55	100
1882	17·00	42·05	7·56	1·53	22·11	9·75	100	4·88	95·12	100
1883	16·19	41·26	7·54	1·50	22·68	10·83	100	4·82	95·18	100
1884	15·58	40·26	7·22	1·46	23·25	12·23	100	5·20	94·80	100
1885	12·90	39·62	7·17	1·73	26·58	12·00	100	5·28	94·72	100
1886	11·49	41·11	6·98	1·50	27·87	11·05	100	6·08	93·92	100
1887	9·83	40·75	6·89	1·54	31·08	9·91	100	6·74	93·26	100
1888	9·84	39·43	6·79	1·53	32·37	10·04	100	7·35	92·65	100

8. Moravia.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	68·27	..	2·26	12·09	17·38	100	3·29	96·71	100
1869	..	70·13	..	2·58	10·80	16·49	100	2·01	97·99	100
1870	..	70·57	..	3·11	11·92	14·40	100	1·77	98·23	100
1871	..	69·32	..	4·66	12·57	13·45	100	1·46	98·54	100
1872	..	70·91	..	3·19	13·34	12·56	100	1·13	98·87	100
1873	..	68·68	..	2·12	16·31	12·89	100	1·26	98·74	100
1874	..	64·70	..	3·16	21·59	10·55	100	1·00	99·00	100
1875	..	62·45	..	3·48	24·34	9·73	100	2·12	97·88	100
1876	..	60·08	..	3·37	27·79	8·76	100	2·94	97·06	100
1877	..	60·00	..	3·86	27·37	8·77	100	4·11	95·89	100
1878	8·80	44·17	7·86	1·82	28·28	9·07	100	7·23	92·77	100
1879	8·89	45·54	7·56	1·80	26·69	9·52	100	8·00	92·00	100
1880	8·68	48·69	7·32	1·60	24·72	8·99	100	6·88	93·12	100
1881	8·99	47·58	7·06	1·65	25·84	8·88	100	7·03	92·97	100
1882	11·22	45·17	8·45	1·48	23·16	10·52	100	7·82	92·18	100
1883	11·03	45·53	7·24	1·06	22·99	12·15	100	7·20	92·80	100
1884	10·85	46·71	7·31	0·79	22·27	12·07	100	5·25	94·75	100
1885	10·57	48·46	7·07	0·80	22·27	10·83	100	4·58	95·42	100
1886	9·10	48·02	6·67	0·94	25·04	10·23	100	4·58	95·42	100
1887	7.31	47·64	8·16	0·87	29·05	8·97	100	4·98	95·02	100
1888	6·40	43·90	5·74	0·98	33·98	9·00	100	5·56	94·44	100

9. Silesia.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	73·48	..	1·49	6·94	18·09	100	0·94	99·06	100
1869	..	74·63	..	2·31	6·98	16·08	100	0·84	99·16	100
1870	..	74·70	..	4·05	8·80	12·45	100	0·77	99·23	100
1871	..	74·73	..	2·50	8·22	14·55	100	0·95	99·05	100
1872	..	75·79	..	1·86	10·87	11·48	100	0·88	99·12	100
1873	..	75·01	..	0·97	13·37	10·65	100	1·14	98·86	100
1874	..	71·08	..	1·07	18·41	9·44	100	1·65	98·35	100
1875	..	72·42	..	1·06	16·93	9·59	100	5·39	94·61	100
1876	..	71·10	..	1·29	19·87	7·74	100	6·36	93·64	100
1877	..	68·69	..	1·49	20·66	9·16	100	4·00	96·00	100
1878	10·92	51·68	7·33	0·95	20·59	8·53	100	6·54	93·46	100
1879	10·09	48·73	8·52	0·72	22·87	9·07	100	7·47	92·53	100
1880	10·71	51·06	7·81	1·01	21·04	8·37	100	7·01	92·99	100
1881	11·16	50·87	7·64	1·22	19·89	9·22	100	6·41	93·59	100
1882	12·88	46·74	8·79	1·07	18·54	11·98	100	7·08	92·92	100
1883	12·98	45·28	8·19	0·93	19·18	13·44	100	5·01	94·99	100
1884	14·26	45·36	9·43	0·77	16·62	13·56	100	6·34	93·66	100
1885	12·76	48·23	7·68	0·80	17·86	12·67	100	3·87	96·13	100
1886	11·99	48·38	7·37	0·70	20·67	10·89	100	4·50	95·50	100
1887	11·52	44·72	8·17	0·79	22·78	12·02	100	3·04	96·96	100
1888	10·27	44·86	7·28	0·80	24·87	11·92	100	3·29	96·71	100

ANNUAL Value in Florins of Number of Cases of Increase of Indebtedness and Decrease of Indebtedness of small Holdings.

10. LOWER AUSTRIA.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	79·83	..	2·54	6·10	11·53	100	15·08	84·92	100
1869	..	85·49	..	1·66	4·79	8·06	100	16·13	83·87	100
1870	..	86·08	..	2·64	5·12	6·16	100	8·80	91·20	100
1871	..	88·27	..	2·23	3·72	5·78	100	5·93	94·07	100
1872	..	90·10	..	1·68	2·77	5·45	100	1·64	98·36	100
1873	..	92·05	..	0·85	2·76	4·34	100	3·64	96·36	100
1874	..	87·55	..	1·39	5·74	5·32	100	1·94	98·06	100
1875	..	85·19	..	1·32	8·84	4·65	100	3·17	96·83	100
1876	..	83·64	..	1·00	9·28	6·08	100	5·64	94·36	100
1877	..	79·32	..	1·09	12·58	7·01	100	7·89	92·11	100
1878	12·62	57·39	8·48	1·43	12·05	8·03	100	10·48	89·52	100
1879	13·31	58·12	6·16	1·04	10·51	10·86	100	15·76	84·24	100
1880	12·28	64·21	5·43	0·73	9·01	8·34	100	22·31	77·69	100
1881	12·44	64·07	7·12	0·60	7·38	8·39	100	11·16	88·84	100
1882	14·41	54·95	11·91	0·51	8·03	10·19	100	10·29	89·71	100
1883	16·50	58·02	3·94	0·57	7·09	8·88	100	7·45	92·55	100
1884	16·21	59·67	3·89	0·38	5·81	9·04	100	6·16	93·84	100
1885	16·14	58·89	7·99	0·37	7·27	9·34	100	6·73	93·27	100
1886	15·34	58·34	10·75	0·63	5·11	9·83	100	6·45	93·55	100
1887	16·26	60·53	9·44	0·35	5·30	8·12	100	5·56	94·44	100
1888	12·86	70·89	9·16	0·16	3·97	2·96	100	3·02	96·98	100

11. Upper Austria.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	81·83	..	2·16	3·51	12·50	100	12·85	87·15	100
1869	..	83·06	..	3·24	3·92	9·78	100	9·75	90·25	100
1870	..	82·11	..	2·56	3·47	11·86	100	6·57	93·43	100
1871	..	82·64	..	2·90	2·92	11·54	100	4·89	95·11	100
1872	..	85·88	..	0·91	3·79	9·42	100	3·04	96·96	100
1873	..	88·93	..	0·48	2·69	7·90	100	2·63	97·37	100
1874	..	86·54	..	1·19	3·50	8·77	100	3·08	96·92	100
1875	..	83·59	..	0·93	5·31	10·17	100	2·97	97·03	100
1876	..	85·60	..	0·76	4·44	9·20	100	5·12	94·88	100
1877	..	85·48	..	1·25	4·46	8·81	100	4·70	95·30	100
1878	17·33	55·12	10·46	1·55	6·18	9·36	100	7·15	92·85	100
1879	15·91	57·05	9·58	0·84	5·75	10·87	100	9·15	90·85	100
1880	18·67	55·87	9·05	1·07	5·15	10·19	100	12·90	87·10	100
1881	18·00	58·27	7·75	1·06	4·90	10·02	100	12·89	87·11	100
1882	17·29	56·17	8·61	0·86	4·87	12·20	100	9·54	90·46	100
1883	17·94	52·67	10·62	0·83	6·08	11·86	100	9·34	90·57	100
1884	13·31	55·42	6·61	0·84	5·34	12·48	100	8·51	91·49	100
1885	18·90	56·76	8·43	0·61	5·14	10·16	100	8·96	91·04	100
1886	17·84	52·76	9·27	0·65	5·65	13·83	100	7·46	92·54	100
1887	19·26	52·10	11·94	0·71	3·24	12·75	100	6·04	93·96	100
1888	18·93	55·13	11·17	0·66	3·06	11·05	100	4·66	95·34	100

12. Salzburg.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	81·91	..	..	4·79	13·30	100	12·02	87·98	100
1869	..	84·02	..	..	4·56	11·42	100	21·66	78·34	100
1870	..	86·19	..	..	4·31	9·50	100	9·27	90·73	100
1871	..	83·02	..	..	3·56	13·42	100	8·50	91·50	100
1872	..	87·12	..	..	2·79	10·09	100	2·85	97·15	100
1873	..	86·30	..	0·07	2·31	11·32	100	5·91	94·09	100
1874	..	90·86	..	0·70	3·21	5·23	100	2·30	97·70	100
1875	..	90·40	..	0·20	3·14	6·26	100	6·36	93·64	100
1876	..	86·45	..	0·21	3·63	9·71	100	2·83	97·17	100
1877	..	90·82	..	0·20	3·71	5·27	100	7·26	92·74	100
1878	23·67	50·96	14·96	0·22	5·65	4·54	100	8·22	91·78	100
1879	20·39	41·63	22·56	0·76	6·90	7·76	100	15·47	84·53	100
1880	19·82	51·81	11·69	0·27	7·43	8·98	100	13·11	86·89	100
1881	12·74	54·04	17·87	0·52	7·48	7·35	100	35·23	64·77	100
1882	11·65	50·98	26·91	0·06	3·75	6·65	100	27·38	72·62	100
1883	14·66	48·38	24·12	0·26	3·91	8·67	100	11·81	88·19	100
1884	22·08	47·23	16·32	0·24	4·33	9·80	100	12·29	87·71	100
1885	18·46	53·74	15·06	0·27	2·73	9·74	100	5·25	94·75	100
1886	21·54	51·67	15·49	0·22	2·68	8·40	100	8·53	91·47	100
1887	17·49	58·74	10·78	0·24	4·20	8·55	100	2·52	97·48	100
1888	19·00	59·71	13·73	0·47	2·64	4·45	100	3·36	96·64	100

13. Styria.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	76·08	..	1·60	4·84	17·48	100	8·16	91·84	100
1869	..	83·32	..	2·02	4·04	10·62	100	7·32	92·68	100
1870	..	80·47	..	2·00	5·58	11·95	100	3·14	96·86	100
1871	..	85·89	..	1·42	2·80	9·89	100	6·98	93·02	100
1872	..	83·72	..	1·94	4·21	10·13	100	2·89	97·11	100
1873	..	86·84	..	0·74	3·77	8·65	100	4·96	95·04	100
1874	..	90·03	..	0·56	3·82	5·59	100	1·71	93·29	100
1875	..	88·51	..	0·51	4·90	6·08	100	3·85	96·15	100
1876	..	82·78	..	0·84	9·04	7·34	100	5·70	94·30	100
1877	..	77·66	..	1·57	10·99	9·78	100	7·06	92·94	100
1878	11·15	51·72	14·03	1·05	13·74	8·31	100	13·52	86·48	100
1879	13·32	42·62	18·66	1·63	13·97	9·80	100	15·79	84·21	100
1880	14·54	47·66	12·01	1·07	10·94	13·78	100	25·89	74·11	100
1881	16·14	47·89	11·68	1·41	11·18	11·70	100	19·96	80·04	100
1882	19·10	53·01	8·70	1·30	7·71	10·18	100	21·53	78·47	100
1883	17·53	50·17	9·27	1·16	8·28	13·59	100	13·61	86·39	100
1884	22·03	45·25	10·69	0·71	6·41	14·91	100	7·93	92·07	100
1885	18·13	51·84	11·08	0·65	6·08	12·22	100	8·13	91·87	100
1886	18·13	53·56	10·28	0·56	5·76	11·91	100	15·94	84·06	100
1887	18·05	51·57	14·10	0·74	4·69	10·85	100	10·16	89·84	100
1888	18·23	58·38	10·11	0·50	4·41	8·37	100	4·80	95·20	100

14. Carinthia:

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	84·84	..	1·20	5·19	8·77	100	24·95	75·05	100
1869	..	87·95	..	2·53	3·82	5·70	100	9·40	90·60	100
1870	..	86·24	..	1·90	3·05	8·81	100	12·84	87·16	100
1871	..	87·80	..	1·81	3·76	6·63	100	7·41	92·59	100
1872	..	86·83	..	1·30	5·59	6·28	100	8·15	91·85	100
1873	..	92·58	..	0·86	2·32	4·24	100	7·64	92·36	100
1874	..	85·25	..	1·27	7·54	5·94	100	5·10	94·90	100
1875	..	85·85	..	0·30	7·11	6·74	100	5·06	94·94	100
1876	..	84·31	..	1·50	7·97	6·22	100	5·79	94·21	100
1877	..	83·45	..	0·59	8·79	7·17	100	6·25	93·75	100
1878	11·24	46·54	25·19	0·37	9·90	6·76	100	9·15	90·85	100
1879	12·10	47·61	23·79	0·91	10·58	5·01	100	13·35	86·65	100
1880	9·60	46·20	29·02	0·55	8·91	5·72	100	13·29	86·71	100
1881	10·54	31·54	35·02	0·35	6·08	16·47	100	9·50	90·50	100
1882	12·05	48·35	25·14	0·51	6·11	7·84	100	10·77	89·23	100
1883	15·36	42·58	27·92	0·26	6·38	7·50	100	8·32	91·68	100
1884	13·49	46·02	25·03	0·27	4·76	10·43	100	8·45	91·55	100
1885	12·95	45·26	27·86	0·33	4·25	9·35	100	5·27	94·73	100
1886	11·88	48·27	26·02	0·20	4·65	8·98	100	7·81	92·19	100
1887	11·07	49·16	26·55	0·26	4·33	8·63	100	4·77	95·23	100
1888	9·14	56·72	21·10	0·20	5·75	7·09	100	4·76	95·24	100

15. Carniola.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	70·58	..	4·15	12·65	12·62	100	24·71	75·29	100
1869	..	65·71	..	4·87	14·56	14·86	100	16·93	83·07	100
1870	..	54·51	..	1·08	12·43	31·98	100	19·93	80·07	100
1871	..	70·33	..	3·34	12·60	13·73	100	8·06	91·94	100
1872	..	69·34	..	1·69	13·08	15·89	100	10·47	89·53	100
1873	..	80·80	..	0·64	7·44	11·12	100	3·85	96·15	100
1874	..	75·98	..	0·99	13·47	9·56	100	4·67	95·53	100
1875	..	73·14	..	1·14	15·49	10·23	100	4·42	95·58	100
1876	..	73·38	..	0·93	16·68	9·01	100	7·19	92·81	100
1877	..	64·88	..	0·89	22·58	11·65	100	7·68	92·32	100
1878	6·03	33·80	22·39	0·65	21·04	16·09	100	13·70	86·30	100
1879	5·60	30·49	26·83	0·51	19·25	17·32	100	18·47	81·53	100
1880	4·78	27·70	31·11	0·78	16·95	18·68	100	18·80	81·20	100
1881	7·15	44·27	20·54	0·78	12·84	14·42	100	12·89	87·11	100
1882	5·74	29·98	25·81	0·63	18·00	19·84	100	12·98	87·02	100
1883	8·47	28·92	29·60	0·50	13·85	18·66	100	7·33	92·67	100
1884	6·47	32·34	31·73	1·06	9·87	18·53	100	9·13	90·87	100
1885	4·36	28·47	39·49	0·44	10·72	16·52	100	8·56	91·44	100
1886	6·73	34·11	29·38	0·93	12·99	15·86	100	5·46	94·54	100
1887	6·14	36·82	28·53	0·38	13·70	14·43	100	8·47	91·53	100
1888	8·22	36·45	26·99	0·60	14·17	13·57	100	9·23	90·77	100

16. Bohemia.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	73·06	..	2·89	4·27	19·78	100	6·31	93·69	100
1869	..	73·58	..	3·15	4·04	19·23	100	7·69	92·31	100
1870	..	76·85	..	3·76	3·80	15·59	100	6·94	93·06	100
1871	..	78·55	..	2·96	3·70	14·79	100	5·47	94·53	100
1872	..	83·80	..	2·29	3·04	10·87	100	5·25	94·75	100
1873	..	84·19	..	1·65	4·04	10·12	100	4·69	95·31	100
1874	..	82·13	..	1·21	6·72	9·94	100	5·48	94·52	100
1875	..	78·49	..	2·80	8·23	10·48	100	6·48	93·52	100
1876	..	76·99	..	3·63	9·54	9·84	100	7·00	93·00	100
1877	..	75·46	..	1·52	10·99	12·03	100	9·81	90·19	100
1878	20·84	41·62	13·24	1·52	10·15	12·63	100	19·17	80·83	100
1879	19·82	41·67	15·40	1·37	8·77	12·97	100	12·55	87·45	100
1880	21·62	45·00	13·06	1·01	6·54	12·77	100	14·75	85·25	100
1881	24·40	45·29	12·02	1·08	5·80	11·41	100	9·32	90·68	100
1882	24·07	42·66	14·69	1·15	5·63	11·80	100	9·96	90·04	100
1883	24·11	42·91	13·10	1·28	5·64	12·96	100	11·44	88·56	100
1884	19·79	43·44	17·02	1·24	6·05	12·46	100	7·81	92·19	100
1885	16·42	45·17	15·74	1·42	7·46	13·79	100	9·81	90·19	100
1886	15·89	50·18	12·22	1·06	7·38	13·27	100	8·58	91·42	100
1887	14·23	52·86	12·55	1·13	7·99	11·24	100	7·83	92·17	100
1888	13·61	53·73	15·30	0·86	6·74	9·76	100	12·54	87·46	100

17. Moravia.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	72·58	..	1·28	2·52	23·62	100	5·00	95·00	100
1869	..	77·04	..	1·47	2·73	18·76	100	4·28	95·72	100
1870	..	79·74	..	1·79	2·72	15·75	100	3·74	96·26	100
1871	..	80·36	..	3·22	2·19	14·23	100	2·02	97·98	100
1872	..	81·51	..	2·07	3·01	13·41	100	2·26	97·74	100
1873	..	82·40	..	1·36	4·33	11·91	100	4·26	95·74	100
1874	..	83·53	..	1·47	4·32	10·68	100	3·16	96·84	100
1875	..	80·52	..	1·91	6·43	11·14	100	3·12	96·88	100
1876	..	76·66	..	2·04	9·11	12·19	100	4·30	95·70	100
1877	..	76·55	..	2·59	8·74	12·12	100	5·54	94·46	100
1878	16·99	49·96	13·81	1·27	7·92	13·05	100	10·28	89·72	100
1879	15·84	48·72	13·57	1·91	7·57	12·39	100	11·94	88·06	100
1880	17·19	49·88	12·25	1·10	6·45	13·13	100	9·44	90·56	100
1881	16·31	49·68	14·26	0·99	6·62	12·14	100	8·74	91·26	100
1882	19·01	46·87	15·11	0·82	4·51	13·68	100	8·83	91·17	100
1883	20·57	44·66	14·96	0·62	4·30	14·89	100	6·42	93·58	100
1884	18·27	48·61	11·88	0·60	4·49	16·15	100	4·82	95·18	100
1885	16·07	47·75	16·70	0·52	4·57	14·39	100	6·17	93·83	100
1886	14·85	52·97	12·86	0·49	5·11	13·72	100	4·71	95·29	100
1887	12·17	54·39	13·79	0·61	5·62	13·42	100	5·13	94·87	100
1888	11·65	57·19	13·88	0·66	5·48	11·14	100	3·38	96·62	100

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	76·07	..	0·89	1·55	21·49	100	5·28	94·72	100
1869	..	81·39	..	1·23	1·44	15·94	100	9·09	90·91	100
1870	..	83·19	..	3·15	1·54	12·12	100	1·04	98·96	100
1871	..	81·87	..	4·09	1·51	12·53	100	2·66	97·34	100
1872	..	86·04	..	1·12	1·95	10·89	100	3·55	96·45	100
1873	..	85·76	..	0·60	3·62	10·02	100	2·27	97·73	100
1874	..	83·37	..	0·83	4·60	11·20	100	2·29	97·71	100
1875	..	83·57	..	0·87	3·60	11·96	100	8·05	91·95	100
1876	..	83·92	..	0·93	5·12	10·03	100	17·20	82·80	100
1877	..	83·56	..	1·13	5·12	10·19	100	12·05	87·95	100
1878	17·46	48·92	14·26	0·61	6·76	11·99	100	11·04	88·96	100
1879	15·81	50·17	15·98	0·94	6·63	10·47	100	12·17	87·83	100
1880	17·71	49·00	15·10	0·84	6·09	11·26	100	11·48	88·52	100
1881	20·25	50·97	13·07	0·76	4·38	10·57	100	9·18	90·82	100
1882	22·41	46·15	12·77	0·56	3·63	14·48	100	8·36	91·64	100
1883	19·19	46·39	17·29	0·75	3·71	12·67	100	7·81	92·19	100
1884	23·77	42·98	13·70	0·64	3·81	15·10	100	7·54	92·46	100
1885	22·99	47·26	14·47	0·36	2·86	12·06	100	6·17	93·83	100
1886	20·23	50·24	11·05	0·39	3·65	14·44	100	4·60	95·40	100
1887	19·18	51·25	11·11	0·36	3·85	14·25	100	4·28	95·72	100
1888	15·71	53·24	15·67	0·32	3·33	11·73	100	2·73	97·27	100

19. ANNUAL Percentage of Number of Cases of Increase of Indebtedness and Decrease of Indebtedness of Small Holdings in all Provinces having a regular Land Register.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	67·90	..	3·16	15·76	13·18	100	3·66	96·34	100
1869	..	68·33	..	3·31	16·35	12·01	100	3·31	96·69	100
1870	..	67·17	..	3·62	17·84	11·37	100	2·81	97·19	100
1871	..	69·07	..	3·78	15·62	11·53	100	2·41	97·59	100
1872	..	70·51	..	2·55	16·06	10·88	100	2·16	97·84	100
1873	..	68·81	..	1·70	18·15	11·34	100	1·98	98·02	100
1874	..	66·76	..	2·08	21·16	10·00	100	1·68	98·32	100
1875	..	63·85	..	2·39	24·59	9·17	100	2·05	97·95	100
1876	..	62·05	..	2·33	27·10	8·52	100	2·82	97·18	100
1877	..	60·90	..	2·15	28·48	8·47	100	3·77	96·23	100
1878	10·41	41·99	7·67	1·66	29·44	8·83	100	5·78	94·22	100
1879	9·83	41·87	7·87	1·64	29·14	9·65	100	7·02	92·98	100
1880	10·55	44·79	7·63	1·32	26·03	9·68	100	7·79	92·21	100
1881	11·11	46·28	7·36	1·37	24·56	9·32	100	7·85	92·15	100
1882	12·63	43·58	7·76	1·28	24·74	10·01	100	7·48	92·52	100
1883	12·67	43·42	7·66	1·18	23·96	11·11	100	6·78	93·22	100
1884	12·64	42·97	7·80	1·13	23·22	12·24	100	6·25	93·75	100
1885	11·29	43·67	7·51	1·29	24·51	11·73	100	5·51	94·49	100
1886	10·27	44·58	7·56	1·19	25·53	10·85	100	5·80	94·20	100
1887	9·04	44·09	7·32	1·17	28·48	9·90	100	5·95	94·05	100
1888	8·66	42·10	7·00	1·18	31·10	9·96	100	6·29	93·71	100

20. ANNUAL Value in Florins of Number of Cases of Increase of Indebtedness and Decrease of Indebtedness of Small Holdings in all Provinces having a regular Land Register.

Year.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
1868	..	75·36	..	2·30	4·34	18·00	100	9·03	90·97	100
1869	..	78·26	..	2·47	4·02	15·25	100	9·02	90·98	100
1870	..	79·57	..	2·86	4·15	13·42	100	6·48	93·52	100
1871	..	81·91	..	2·68	3·37	12·04	100	5·22	94·78	100
1872	..	84·77	..	1·92	3·27	10·04	100	3·89	96·11	100
1873	..	86·43	..	1·17	3·69	8·71	100	4·31	95·69	100
1874	..	84·75	..	1·17	5·64	8·44	100	3·66	46·34	100
1875	..	81·88	..	1·86	7·39	8·87	100	4·72	95·28	100
1876	..	79·48	..	2·33	8·95	9·24	100	6·46	93·54	100
1877	..	77·52	..	1·55	10·28	10·65	100	8·21	91·79	100
1878	17·37	46·95	13·03	1·33	10·16	11·16	100	14·79	85·21	100
1879	17·07	46·14	14·41	1·34	9·16	11·88	100	13·21	86·79	100
1880	18·25	49·15	12·28	0·97	7·34	12·01	100	15·88	84·12	100
1881	19·55	49·46	12·25	0·98	6·61	11·15	100	11·34	88·66	100
1882	20·56	46·60	14·02	0·96	6·01	11·85	100	11·38	88·62	100
1883	21·04	46·15	13·29	0·99	5·89	12·64	100	10·03	89·97	100
1884	19·11	46·77	14·57	0·94	5·74	12·87	100	7·31	92·69	100
1885	16·56	48·13	14·86	0·97	6·56	12·91	100	8·12	91·88	100
1886	15·90	51·71	12·46	0·80	6·36	12·77	100	8·30	91·70	100
1887	14·76	53·57	12·98	0·82	6·56	11·31	100	6·99	93·01	100
1888	15·00	52·28	13·29	0·80	7·23	11·40	100	9·62	90·38	100

21. TOTAL Number of Cases of Indebtedness of Small Holdings for the Years 1868 to 1887, inclusive.

Province.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
Lower Austria ..	15,937	278,539	11,405	5,475	140,613	28,660	480,629	17,637	353,239	360,876
Upper Austria ..	11,945	147,616	8,278	3,207	33,061	18,836	222,943	9,935	182,022	191,957
Salzburg	2,314	25,843	2,362	172	5,483	3,261	39,435	2,049	36,045	38,094
Styria	16,349	195,105	13,847	5,719	91,192	53,806	376,018	28,591	330,118	358,709
Carinthia	3,309	55,494	7,992	897	18,383	6,662	92,737	4,772	89,819	94,591
Carniola	3,535	63,742	14,428	1,658	67,416	18,063	168,842	6,461	88,009	94,460
Bohemia	149,939	978,555	79,527	45,436	439,008	205,007	1,897,472	5,578	1,358,789	1,414,567
Moravia	39,526	416,523	30,317	16,319	169,395	82,167	754,247	25,322	533,621	558,943
Silesia	9,485	91,068	6,472	1,949	26,240	16,817	152,031	4,985	110,513	115,498
All provinces having a regular Land Register	252,339	2,252,485	174,628	80,822	990,791	433,289	4,184,354	155,530	3,072,175	3,227,705

22. TOTAL Value in Florins of Cases of Indebtedness of Small Holdings for the Years 1868 to 1887, inclusive.

Province.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
Lower Austria	26,948,220	330,998,426	15,768,739	5,092,690	30,003,685	31,945,541	440,757,301	30,366,401	343,006,992	373,373,393
Upper Austria	18,075,783	142,799,111	9,292,392	2,430,756	9,216,039	21,314,540	203,128,621	12,360,813	153,886,525	166,247,338
Salzburg	4,174,969	27,758,793	4,075,837	105,934	1,820,218	3,469,250	41,405,001	4,334,927	32,426,655	36,761,582
Styria	20,947,788	202,001,059	15,708,025	3,247,329	20,812,085	29,119,937	291,836,223	28,044,740	236,781,629	264,826,369
Carinthia	3,694,364	38,979,284	8,483,515	483,765	3,613,938	4,617,274	59,872,140	5,461,917	52,953,889	58,415,806
Carniola	1,620,546	28,116,609	7,534,369	608,719	7,710,759	8,213,756	53,804,758	4,387,420	35,371,482	39,758,902
Bohemia	151,259,012	847,213,235	104,972,606	25,361,620	94,079,931	174,779,279	1,397,655,683	102,122,003	1,004,825,983	1,106,947,986
Moravia	37,570,493	275,677,511	31,379,524	6,022,514	23,268,229	59,242,557	433,160,828	21,041,417	337,073,325	358,114,742
Silesia	10,402,617	70,185,075	7,307,136	1,099,730	4,130,600	13,147,303	106,272,461	5,986,758	70,679,290	76,666,048
All provinces having a regular Land Register	274,693,792	1,963,729,103	204,522,143	44,453,057	194,655,484	345,839,437	3,027,893,016	214,106,396	2,267,005,770	2,481,112,166

23. AVERAGE Number of Cases of Indebtedness of Small Holdings for the Years 1868 to 1887, inclusive.

Province.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
Lower Austria ..	1,594	13,927	1,141	274	7,031	1,433	24,030	882	17,662	18,043
Upper Austria ..	1,195	7,381	828	160	1,653	942	11,147	442	9,101	9,598
Salzburg	231	1,292	236	11	274	163	1,972	103	1,802	1,905
Styria	1,635	9,755	1,385	286	4,560	2,690	18,801	1,430	16,506	17,935
Carinthia	331	2,775	799	45	919	333	4,637	239	4,491	4,730
Carniola	354	3,187	1,443	83	3,371	903	8,442	323	4,400	4,723
Bohemia	14,994	48,928	7,953	2,272	21,950	10,250	94,874	279	67,939	70,728
Moravia	3,953	20,826	3,032	816	8,470	4,108	37,712	1,266	26,681	27,947
Silesia	949	4,553	647	97	1,312	841	7,602	249	5,526	5,775
All provinces having a regular Land Register	25,234	112,624	17,463	4,041	49,539	21,664	209,218	7,777	153,609	161,385

24. AVERAGE Value in Florins of Cases of Indebtedness of Small Holdings for the Years 1868 to 1887, inclusive.

Province.	Increase.							Decrease.		
	By Credit for Purchase Money.	By Loans contracted.	By other Contracts.	In consequence of justified Prenotation.	In consequence of issue of Warrants for carrying out Execution.	By Inheritances.	Total.	By the insufficiency of the Sum realized on Execution.	By other means.	Total.
Lower Austria	2,694,822	16,504,921	1,576,874	254,635	1,500,184	597,277	22,037,865	1,518,340	17,150,350	18,668,670
Upper Austria	1,807,578	7,139,456	929,239	121,538	460,802	1,065,727	10,156,431	618,041	7,694,326	8,312,307
Salzburg	417,497	1,387,940	407,584	7,396	91,011	173,463	2,070,250	216,746	1,621,333	1,838,079
Styria	2,094,779	10,100,053	1,570,803	162,366	1,040,604	1,455,997	14,591,811	1,402,237	11,839,081	13,241,318
Carinthia	369,436	1,948,964	848,352	24,188	180,697	230,864	2,993,607	273,096	2,647,694	2,920,790
Carniola	162,055	1,405,830	753,437	30,436	385,538	410,688	2,690,238	219,371	1,768,574	1,987,945
Bohemia	15,125,901	42,360,662	10,497,261	1,268,081	4,703,997	8,738,964	69,882,784	5,106,100	50,241,299	55,347,399
Moravia	3,757,049	13,783,876	3,137,952	301,126	1,163,411	2,962,128	21,658,041	1,052,071	16,853,666	17,905,737
Silesia	1,040,262	3,509,254	730,714	54,987	206,530	657,365	5,313,623	299,338	3,533,965	3,833,302
All provinces having a regular Land Register	27,469,379	102,686,455	20,452,214	2,222,653	9,732,774	17,291,972	151,394,651	10,705,320	113,350,289	124,055,608

25. TOTAL of Indebtedness of the Small Holdings for the Years 1868 to 1887, inclusive.

Province.	Increase.	Decrease.	Condition at the end of 1887.
	Florins.	Florins.	Florins.
Lower Austria	440,759,301	373,373,393	309,258,533
Upper Austria	203,128,621	166,247,338	126,076,471
Salzburg	41,405,001	36,761,582	27,869,391
Styria	291,836,223	264,826,369	185,231,405
Carinthia	59,372,140	58,415,806	51,338,685
Carniola	53,804,758	39,758,902	55,668,160
Bohemia	1,397,655,683	1,106,947,986	843,290,287
Moravia	433,160,828	358,114,742	248,990,341
Silesia	106,272,461	76,666,048	68,363,618
All provinces having a regular Land Register	3,027,893,016	2,481,112,166	1,916,086,891

26. ANNUAL Total of Indebtedness of Small Holdings from 1867 to 1888.

Year.	Lower Austria.	Upper Austria.	Salzburg.	Styria.	Corinthia.	Carniola.	Bohemia.	Moravia.	Silesia.	Total.
	Florins.	Florins.	Florins.	Florins.	Florins.	Florins.	Florins.	Florins.	Florins.	Florins.
1867	241,854,625	89,195,188	23,225,972	158,221,551	49,882,351	41,622,304	552,572,590	173,944,255	38,757,205	1,369,276,041
1868	240,078,030	90,045,895	22,968,393	157,454,632	49,238,032	41,916,985	553,542,065	173,971,279	39,587,306	1,368,802,617
1869	240,855,492	90,443,524	23,087,798	158,512,235	47,886,961	42,028,443	560,092,091	175,222,960	40,226,048	1,378,355,552
1870	241,528,533	90,253,781	23,005,617	151,809,624	46,269,064	43,318,441	566,062,245	177,274,406	41,910,324	1,381,432,035
1871	245,006,803	90,151,245	23,380,679	153,078,647	45,877,446	43,647,295	572,679,122	179,392,350	43,940,158	1,397,153,745
1872	253,279,392	93,479,023	23,496,215	152,847,211	45,964,320	44,048,082	584,845,879	184,212,102	45,772,198	1,427,854,422
1873	270,515,856	97,637,291	23,857,934	168,652,378	47,355,168	47,289,539	607,000,971	192,409,717	49,865,334	1,494,584,188
1874	279,020,444	102,761,376	24,204,767	172,330,607	48,507,923	48,253,225	639,401,083	201,290,477	53,013,004	1,568,782,906
1875	284,199,674	106,412,121	25,068,840	183,513,248	49,649,129	49,741,808	673,291,615	205,289,188	54,850,837	1,632,016,460
1876	292,877,810	109,977,653	25,437,340	191,391,752	50,995,737	51,771,520	702,246,821	213,203,452	56,266,634	1,694,168,779
1877	288,848,656	111,628,167	26,357,736	194,383,826	51,075,260	53,317,242	713,430,837	219,137,348	57,489,488	1,715,668,560
1878	291,474,157	114,080,344	27,283,271	198,764,548	51,583,379	53,464,779	717,314,180	222,662,873	58,941,026	1,735,569,157
1879	293,501,060	117,788,344	28,324,567	196,429,723	51,811,619	53,726,379	730,875,145	224,332,471	59,831,675	1,756,620,983
1880	296,183,529	119,307,795	28,854,406	193,200,903	51,255,192	54,303,328	731,997,003	226,799,990	60,596,081	1,762,498,727
1881	298,272,609	120,448,607	28,468,256	190,763,839	52,108,789	54,885,820	740,993,295	227,879,321	60,954,156	1,774,274,692
1882	299,379,456	121,083,826	28,151,800	190,817,532	51,872,007	54,983,779	752,580,692	227,549,657	61,604,892	1,788,023,641
1883	300,557,541	122,536,208	28,260,682	186,723,048	51,117,791	54,312,958	763,354,564	228,235,095	62,592,673	1,797,690,560
1884	301,668,546	123,381,290	27,977,826	184,036,177	50,470,516	54,461,779	786,387,384	229,984,949	63,743,556	1,822,112,023
1885	303,444,613	124,538,337	27,929,892	184,501,401	50,469,501	55,164,737	811,125,239	235,476,682	65,500,086	1,858,150,488
1886	305,203,641	125,185,465	27,813,551	184,147,176	50,890,276	55,481,376	827,918,696	241,994,316	66,924,482	1,885,558,979
1887	309,258,533	126,076,471	27,869,391	185,231,405	51,338,685	55,668,160	843,290,287	248,990,341	68,363,618	1,916,086,891
1888	313,076,231	127,038,919	28,344,572	185,862,307	52,464,744	56,189,097	854,514,341	255,272,949	70,086,923	1,942,850,083

BELGIUM.

No. 2.

Lord Vivian to the Marquis of Salisbury.—(*Received September* 29.)

My Lord, *Brussels, September* 28, 1890.

WITH reference to your Lordship's Circular of the 8th August last, instructing me to obtain information, for presentation to Parliament, as to the status of peasant proprietors in Belgium, I have the honour to forward herewith the information desired, which has been supplied me through the kindness of the Minister of Finance.

I have, &c.
(Signed) VIVIAN.

Inclosure in No. 2.

Answers to Questions respecting Peasant Proprietors in Belgium.

1. IL n'est pas possible de répondre catégoriquement à cette question, en tant qu'il s'agirait de savoir si la proportion des paysans devenus propriétaires de 1870 à 1890 est plus ou moins élevée que celle des paysans devenus propriétaires de 1850 à 1870 ; mais on croit que le nombre en a plutôt diminué.

Ce qu'il est possible d'établir exactement, c'est le nombre des propriétaires exploitant eux-mêmes leurs biens, d'une part, en 1866 ; d'autre part, en 1880, deux époques qui ont vu produire la statistique agricole générale. Voici la comparaison :—

	1866.	1880.	En plus ou en moins.
	Hectares.	Hectares.	Hectares.
Immeubles exploités par les propriétaires eux-mêmes	642,722	713,059	+ 70,337
Immeubles exploités par des locataires..	1,323,958	1,270,511	— 53,447

L'enquête de 1880 a fait connaître que l'augmentation du nombre de propriétaires exploitants consistait, pour ainsi dire, exclusivement, en petits cultivateurs, en propriétaires cultivant de petites surfaces.

L'augmentation de la contenance superficiaire exploitée par les propriétaires ne prouve pas absolument que le paysan se soit enrichi pendant toute la période de 1866 à 1880 ; sa situation ne s'était améliorée que pendant la période de 1866 à 1876, année où la crise agricole a commencé à se déclarer.

Depuis 1880, surtout, le paysan, en général, s'est appauvri ; il n'y a que de rares exceptions, qu'il faut chercher parmi les paysans n'ayant que des tenures restreintes, qu'ils font valoir eux-mêmes, avec l'aide de leurs enfants, et déployant toutes les qualités absolument exigées : stricte économie, moralité, activité exemplaires, non fréquentation du cabaret et surtout abstention des excès alcooliques ; les villages dont les habitants ne se sont pas gardés de ce fléau sont devenus pauvres.

2. De 1850 à 1876 le paysan, propriétaire ou non, était dans une situation prospère.

De 1876 à 1890, et surtout à partir de 1880, le passif de la généralité des paysans s'est accru, spécialement quant à ceux qui, par suite de l'éloignement des grands centres ou par l'insuffisance de leurs ressources, de leurs connaissances, ne se livrent pas à la culture intensive, ou qui ne s'adonnent pas aux industries connexes (culture des fruits, élevage de la volaille, &c.).

Ces affirmations ne peuvent être justifiées par aucune statistique ; mais elles sont de notoriété publique.

3. L'appauvrissement du paysan Belge, pris en général, a plusieurs causes : la baisse du prix des principales denrées et surtout des céréales en est la principale. La baisse des fermages —considérable aujourd'hui—ne s'est opérée que successivement et beaucoup de paysans n'ont pas renoncé aux habitudes de confort, contractées pendant la période où l'agriculture était florissante.

Sauf le bétail, les produits agricoles sont en Belgique libres de tous droits à l'entrée.

4. Il s'agit sans doute ici de la loi civile sur les successions, laquelle :—

(1.) Établit l'égalité de tous les enfants, sauf le droit, pour le père ou la mère, de disposer, par préciput, de la portion disponible (un tiers, s'il y a deux enfants, un quart, s'il y en a trois ou un plus grand nombre) ;

(2.) Permet à chaque enfant de demander une part en nature des immeubles de la succession (C. C. 826) ;

(3.) Et refuse toute valeur à une convention d'indivision qui devrait durer plus de cinq ans (C. C. 815).

Ces dispositions devaient amener et ont amené l'augmentation du morcellement des propriétés et du nombre de propriétaires.

La statistique du morcellement, d'après les écritures du Cadastre, donne les résultats suivants :—

Années.	Nombre absolu de parcelles Cadastrales.	Nombre par 100 Hectares.
1850	5,872,023	199
1860	6,090,642	206
1870	6,346,885	205
1880	6,472,845	220
1887	6,473,189	220
1888	6,480,793	220

Cette division parcellaire, déjà peut-être excessive, ne répond même pas absolument à la situation réelle ; des propriétés morcelées conventionnellement demeurent entières au cadastre, à défaut d'avoir été délimitées effectivement sur le terrain.

5. On n'aperçoit pas comment des *taxes locales* pourraient neutraliser la loi civile, dont les conséquences viennent d'être signalées.

Le trop grand morcellement et l'éparpillement des propriétés faisant partie d'une même exploitation agricole étant devenus un inconvénient sérieux au point de vue des frais de culture, une Loi du 17 Juin, 1887, accorde des faveurs fiscales aux échanges de parcelles situées dans la même commune ou dans des communes limitrophes et facilite ainsi des conventions qui amènent la réunion ou le rapprochement de parcelles du siège d'exploitation, du corps de ferme. Un exemplaire de la Loi et des instructions qui l'ont suivie est ci-joint.

6. On suppose qu'ici encore la question a pour objectif la loi civile qui régit la dévolution des biens.

Une Commission s'occupe de la revision du Code Civil ; mais rien, jusqu'ici, ne fait croire qu'elle s'écartera des règles actuelles au sujet de l'égalité des partages et des Conventions permises pour la durée restreinte de l'indivision.

7. On en a donné quelques-unes ci-dessus et l'on joint les volumes de la Statistique Agricole de 1880.

(Translation.)

1. It is not possible to give a categorical answer to this question as far as concerns the relative number of peasant proprietors who have become so from 1870 to 1890, and those who have become so from 1850 to 1870 ; it is believed, however, that the number has rather diminished than increased.

The point which it is possible to establish exactly is the number of proprietors farming their own lands in 1866 as compared with the number of such proprietors in 1880, at which two dates the general agricultural statistics were taken. The comparative figures are subjoined :—

	1866.	1880.
	Acres.	Acres.
Real estate farmed by the owners ..	260,106	288,571
Farmed by tenants	533,798	514,168

Thus there were, in 1880, 28,465 acres *more* farmed by the owners than in 1866 ; and, in 1880, 21,630 acres *less* farmed by tenants than in 1866.

The inquiry of 1880 showed that the increase in the number of proprietors farming their own land consisted almost exclusively of small cultivators, proprietors cultivating small pieces of land.

The increase of the acreage cultivated by owners does not absolutely prove that the peasant class have grown richer during the whole period from 1866 to 1880; their situation improved only during the period from 1866 to 1876, the year when the agricultural crisis commenced to declare itself.

Since 1880 especially the peasant class in general have grown poorer; there are only rare exceptions to be found, which must be looked for among those peasants who have small holdings, which they cultivate themselves, with the assistance of their children, and who possess all the absolutely necessary virtues—strict economy, exemplary activity, and morality, abstinence from the public-houses, and especially abstinence from alcoholic excess; the villages the inhabitants of which have not kept clear of this curse have become poor.

2. From 1850 to 1876 the peasant class, whether owning their land or not, were in prosperous circumstances.

From 1876 to 1890, and especially from 1880 on, the liabilities of the generality of the peasant class have increased, especially among such as, in consequence of the great centres of population being at a distance, or of the insufficiency of their resources or skill, do not go in for high farming or subsidiary industries (such as fruit-growing, poultry, &c.).

These statements cannot be supported by figures, but they are a matter of public notoriety.

3. The impoverishment of the Belgian peasant, taken generally, has several causes: the fall in the price of the principal articles of provisions, and especially of cereals, is the principal one. The fall of rents, which is now considerable, has only taken place gradually, and many peasants have not renounced their habits of comfort contracted during the period when agriculture was flourishing.

Except live stock, agricultural products are in Belgium free of all import duties.

4. Reference is, no doubt, made here to the civil law as to inheritance, which—

(1.) Establishes equality among all the children, saving the right of the father or mother to dispose as "préciput" (jointure) of the disposable portion (a third, if there are two children; a quarter, if there are three or more);

(2.) Allows each son or daughter to claim an actual share of the real estate of the deceased (C. C., 826);

(3.) Makes null and void any agreement for leaving the estate undivided, which is intended to remain in effect for more than five years (C. C., 815).

These provisions were intended to effect, and have effected, the increase of the subdivision of properties and the number of proprietors.

The statistics relative to this subdivision, according to the records of the Land Register, give the following results:—

Date.	Absolute Number of Properties registered.	Number per 100 Acres.
1850	5,872,023	80·5
1860	6,090,642	83·3
1870	6,346,885	82·9
1880	6,472,845	89
1887	6,473,189	89
1888	6,480,793	89

This subdivision, which is perhaps already excessive, does not absolutely represent the real situation; properties subdivided by agreement remain entire in the Land Register, in consequence of their boundaries not having been actually marked out on the spot.

5. It is not clear how the *local taxation* could neutralize the civil law, the consequences of which have just been pointed out.

Owing to the fact that the expenses of cultivation were seriously increased by the same proprietor farming scattered and dispersed pieces of land, a Law (dated the 17th June, 1887) was passed granting fiscal indulgences to promote the exchange of plots situated in the same commune or adjacent communes, and thus facilitating agreements effecting the consolidation of such plots or bringing them near the farm buildings. Copy of the Law, and Regulations which have followed it, is inclosed.

6. It is presumed that this question also refers to the civil law of succession.

A Commission is engaged on the revision of the Civil Code, but there has hitherto been nothing to justify the supposition that the Commission will make any change in the actual Laws relative to the equal division of estates, and agreements allowed for leaving the estate undivided for a limited period.

7. Some particulars are added below, and the volumes of the Agricultural Statistics for 1880 are subjoined.*

DENMARK.

No. 3.

Mr. MacDonell to the Marquis of Salisbury.—(*Received October* 11.)

My Lord, *Copenhagen, October* 9, 1890.

IN obedience to the instructions contained in your Lordship's Circular despatch dated the 8th August last, I have the honour to

* Not printed.

transmit to your Lordship herewith a Report which has been furnished to me by Mr. O. Hansen, Legal Adviser to this Legation, with regard to the present position of peasant proprietors in Denmark.

I have, &c.
(Signed) H. G. MACDONELL.

Inclosure in No. 3.

Mr. Hansen to Mr. MacDonell.

Dear Sir, *Copenhagen, October* 7, 1890.

IN returning the Circular letter of the Foreign Office of the 8th August, 1890, concerning peasant proprietors, I have hereby the honour to give you, at your request, the following answers to the questions affixed to the said Circular letter. The answers have been supplied to me in all essential parts by my friend M. Falbe Hansen, who is a Professor of National Economy at the University of Copenhagen, and a most competent person to give the information required.

1. The number of peasant proprietors in Denmark has been increasing as well during the last twenty years as during the preceding twenty years.

2. The indebtedness of peasant proprietors has been increasing as well during the last twenty years as during the preceding twenty years.

3. The causes for which the number of peasant proprietors has increased are the enactments of the State for that purpose. These enactments have worked in a double direction, their aim having been partly that the number of peasant farms should not diminish, partly that the farms should become the freehold property of the possessors. The first series of enactments, viz., those which aim at the preservation or the increase of the number of peasant farms, chiefly try to obtain this end by forbidding or making difficult the abolition of peasant farms and the conglomeration of several smaller farms into one greater farm. Whereas on the other side the owners of peasant farms are at liberty to divide the farms, provided the partition is not driven to such an extent that the area of the farm is reduced under the minimum which has legally been fixed for a "peasant farm."

At the same time the State has worked for the object that the farms shall become the freehold property of the tenants. For this purpose several premiums or inducements have been given to landlords to sell their farms to the tenants as freehold property, possessors of entailed estates have been permitted to sell their peasant farms, and the State itself has sold to the tenants such farms as belonged to the State, on conditions that were at the same time equitable and in accordance with the wants and means of the tenants. Also such public institutions as depend on the

State have been ordered to sell their farms to the tenants on conditions corresponding to those on which the State itself has sold its own farms.

The causes why the indebtedness of the peasant proprietors has increased are nearly without exception the transfers of the farms through sale or inheritance. Only a very small part of the indebtedness is owing to the peasants living above their means; even if part of the debt has originally been attributable to this cause, when the farm is sold it becomes a portion of the debt which is a consequence of the sale. The increase of the indebtedness is chiefly owing to the fact that the value of the farms has greatly increased, and consequently also the purchase-moneys for the farms. Now, as formerly only a portion of the purchase-money was paid in cash at the time of sale, and it does not appear that during the last century any general or considerable alteration took place with regard to the average proportion in which the purchase-money was paid down in cash at the sale, or remained as a mortgage debt on the farm, the consequence has been that the debt on the farms may be said, as a common rule, to have increased in the same proportion as the purchase-moneys have increased. A corresponding increase of the debt takes place when the farms are inherited, portions of the inheritance of those heirs who do not inherit the farm itself remaining on mortgage on the same.

The result is that the debt of the farms must increase proportionally to the increase of the value of the farms, and this is also proved to have been the case by the statistical data concerning the landed estates in Denmark for the last century. A century ago the debt was about 40 per cent. on the value of the estates. Eighty years ago the proportion was the same, and even at a recent time (the period 1870-84) the same relation consisted between the debt and the value of the estates, the debt on an average being about 43 per cent. of the value. This relation accordingly appears as the normal one. However, during the last forty or fifty years a considerable variation seems to have taken place, but that has been owing to extraordinary circumstances, which have disturbed the normal evolution. From the end of the year 1840 the value of the farms increased in an uncommonly rapid manner, and the debt did not at once follow suit, as it always moves somewhat slower than the increase of the value, the debt not appearing before the farm is sold. The consequence was that in about 1850 the debt on an average was hardly more than 25 per cent. of the value of the landed estates. In the lapse of time, however, the debt rose to what appears to be the normal proportion, viz., on an average 40 per cent. on the value, and, as stated above, in the years 1870-84 that proportion was reached. From the year 1884, however, a considerable deterioration of value took place in the value of landed properties, and the debt on the whole remaining the same, it successively assumed a more unfavourable proportion than the normal one, and at the present moment the debt may be taken as amounting to about 50 per cent. of the value. During the last forty years, accordingly, the debt has

increased from at the most 25 per cent. to being now more than 50 per cent. of the value of the landed properties.

Taken absolutely, the indebtedness at the present moment of the landed properties (also of the peasant farms) is several times (perhaps six to ten times) as great as it was forty years ago, and even considering the increased value of the properties at the present moment, the debt has more than doubled during the last forty years. It may be taken as a rule that here in Denmark the debt increases proportionately to the value, and the fact that in the last forty years the debt has increased in a greater proportion than the value of the properties must be attributed to casual and extraordinary circumstances that have no connection with the manner in which the distribution and legal enactments concerning the properties have been arranged.

It ought to be remarked that the numbers stated above as to the amount of the debt are given without any pretension to exact correctness; but approximately they state the situation in a correct manner.

4. The peasant farms of Denmark are subject to the common laws of inheritance, but several special enactments are given with a view to keeping the peasant farms in the possession of the respective peasant families, especially by enabling a single one of the several family members to inherit the farm on conditions that are not too burdensome. The most important of these enactments (a Statute Law of 1837) gives to the owner of a peasant farm a right to dispose by will of the farm in favour of one of the children in return for a moderate consideration to the other children. He has a free choice amongst the children, irrespective of their age or sex. The amount of the consideration to be given to the other children is totally dependent on the will of the testator, and he may also fix what is to follow the farm in respect of cattle, implements, furniture, &c. If the testator is married, he must have the consent of his wife to such a disposition *mortis causa*. It may also be enacted by the will that the farm shall at the death of the first deceased remain with the husband or wife respectively, in return for a consideration to the legal heirs of the deceased.

A peasant who owns more than one farm cannot leave by will more than one of his farms to a single heir, when he has other heirs who would in that case be left without any farm.

5. The right of a peasant proprietor to dispose of the farm by will, as stated above, is generally used in such manner that one of the children shall retain the family farm on conditions that are not too burdensome. This enactment has considerably prevented the debt on the farms from increasing disproportionately high, and has tended to keep the same family at the farm. Local customs are not known.

6. No new legislation as to the inheritance of peasant farms is contemplated or called for. The Laws in force seem to give general satisfaction. They have not been altered since 1837 and 1845.

7. The peasant farms of Denmark vary from about 7 to 85 acres of the best kind of land, and proportionally more of the lesser kind. Such farms are nearly, without exception, in the possession of families that with regard to connection, manner of living, education, &c., may be reckoned as "peasants."

The number of such farms were:—

In 1850 ..	66,841.	Of those were freehold farms about	45,000
1860 ..	69,094.	„ „	56,000
1873 ..	70,959.	„ „	62,000
1885 ..	71,678.	„ „	66,000

The farms that were not freehold were in "Livsfæste," that means, farmed by the landlord to the peasant for the lifetime of himself and his wife. This sort of farming is traditional, and enforced by old Danish Laws. A peasant farm cannot be farmed out on other conditions. As freehold farms ("Selvejergaarde") are reckoned the "Arvefæste" farms, that are in all practical respects freehold. As it appears, the number of farms has increased, but their area has diminished, though only at a small percentage. The chief cause for this is the partition of bigger peasant farms into smaller properties, that are not reckoned as peasant farms, but serve as habitations for labourers.

I hope your Excellency will find in the above a sufficiently full answer to the queries of the Foreign Office.

I remain, &c.
(Signed) OCTAVIUS HANSEN.

FRANCE.

No. 4.

The Earl of Lytton to the Marquis of Salisbury.—(Received October 20.)

My Lord, *Paris, October* 18, 1890.

I HAVE the honour to transmit herewith to your Lordship a Report on the position of peasant proprietors in France, which has been prepared by Mr. Egerton in compliance with the instructions contained in your Lordship's Circular despatch of the 8th August last.

I have, &c.
(Signed) LYTTON.

Inclosure in No. 4.

Answers to Questions respecting Peasant Proprietors in France.

1. In answering this question, I cannot treat the term "peasant proprietor" otherwise than as meaning a person who cultivates his own land. It is only possible to class the proprietors according to the amount of land they cultivate, and the cultivators as owners or farmers.

The increase within twenty years in the number of persons cultivating their own land in France may be put at under ½ per cent.

Taking the total of cultivators—owners and tenants—in 1862 and 1882, we find that in the former year 72·51 per cent. owned the land they tilled; in the latter, 72·91 per cent.; the diminution in the tenant farmers and metayers having been corresponding, viz., from 27·49 per cent. in 1862 to 27·09 in 1882.

The increase in direct cultivation by the peasant had been fairly general in this period throughout France; the tenant farmers have diminished chiefly in the departments surrounding Paris, whilst the metayers have been especially on the decrease in the south-western departments. It is in the Landes that the metayage system chiefly prevails; but in the Department of Allier in the centre, and Vendée and Mayenne in the west, metayers are very numerous.

It is impossible to obtain the numbers of owners who let their land without taking any part in its cultivation with any exactness, but the hypothesis in the agricultural Statistical Report of M. Tisseraud (to which I am indebted for most of my information on this subject) is that, of the total number of rural owners—which he puts at about 4,500,000—22 per cent. do not exercise the agricultural profession themselves, the remaining 78 per cent. tilling the land they own or occupy.

2. It is difficult to answer the question as to the indebtedness of peasant proprietors, no exact data being procurable. I am assured, however, on the most competent authority, that there is every reason to assume that, notwithstanding the late agricultural depression, the indebtedness of the French peasant owners has not increased, but has rather diminished, during the last twenty years. This is to be attributed to the intensely frugal habits of this peasantry.

3. I gather that the increase in the peasant proprietary and the decrease in their indebtedness must be attributed to the same cause—their saving habits.

The Law of Inheritance has, without doubt, its influence in promoting the increase of the number of land-owners; but the Law alone, without the peculiar character of the people, would not be sufficient to account for the increase in the number of plots directly tilled by the owners, as many of the subdivisions created by the Law might perfectly well be let to, and farmed by, one tenant cultivator.

The practicability of the cultivation separately of these subdivisions must depend on the nature of the climate, the quality of the soil, and the proximity to a good market for garden produce. It is evident that in the moister districts of the west—in Finisterre, Vendée, and Mayenne, for instance—the smaller cultivators must be far less numerous than in the Rhône, Gard, and sunny districts of the east and south of France. It is, in fact, only in the grazing districts of the western and Channel departments, and in the corn-growing plains of the north, that tenant farmers abound.

As regards the effect of the Revolution, independently of the Law of 1793, it may be observed that the confiscations of that period brought the Church lands and the lands of the emigrants into other hands, and thereby about a tenth of the land and house property of France was transferred. The main authorities, however, on the subject state that the increase of small holders thereby was not so great as has been frequently represented. The chief change was in the distribution of ownership, by farmers obtaining the fee-simple of the lands they formerly rented.

4. Before the Revolution the number of customs respecting inheritance was infinite. There was a tendency in the north and east to subdivision of property amongst the sons, in the local customs, and this most especially in districts near large towns: but the rule was by no means universal. In Normandy and Brittany, grazing provinces, as well as in Berri and Poitou, it was usual to leave the whole real estate intact to one heir; such was the case also, as a rule, in the southern provinces.

The Law which now governs inheritance in France is that passed by the Convention in March 1793, under the influence of Robespierre, Petion, Danton, Prieur, Tronchet, and Maillé, which abrogated the right of willing property to one child to the exclusion of others, and provided that property must be divided equally amongst children, irrespective of sex. (Article 745 of the Code.)

During the Consulate in 1800 and 1803, the above Law was modified to the extent of allowing a father to will away a half of his property when he has but one child, a third when he has two, and a fourth when he has three or more children. (Article 913 of the Code.)

In carrying out the subdivision between the children, Articles 826 and 832 of the Code rule the allotment. The first authorizes each co-heir to demand his share of the furniture and land; the second, while recommending that fields should as little as possible be subdivided, makes it requisite that the same amount of furniture and land of the same nature and value should be left to each—a fruitful source of litigation.

Little less than half of the total number of civil cases before the Courts were found, when inquiry was instituted a few years back, to refer to disputes respecting inheritance.

5. The disorganizing effect of the hastily-passed Law of 1793

on the rural families was in great measure neutralized by the long-formed habits of the peasant proprietary.

This Law of Succession was eluded where possible, and the comparative sterility of marriages has been undoubtedly one of its results.

In the south particularly, where the family system prevailed, the common practice continued, notwithstanding the new Law. The father still remained the head and legislator of his family, all working for the common stock administered by him, and receiving the portion he allotted them when setting up for themselves, one son being selected by the father as his associate and heir. The change of system, therefore, has been only gradually carried out.

It is indeed natural that the sudden innovation introduced by theorists—lawyers without practical acquaintance with the infinite variety of conditions of agricultural life—in a country like France, with various climates, and full of peasant land-owners—hating change—should not have been put with equal rapidity into general practice.

It must be remembered that the effect of the Revolution was only to free, not to create, "la petite propriété." The number of small owners, always great in France, though diminished during the latter years of Louis XIV, had increased vastly during the reigns of Louis XV and Louis XVI, and it is calculated that the number of owners of land or houses in France at the time of the Revolution did not amount to less than 4,000,000.

Curiously enough, where the peasant proprietors were most miserable at the time of the Revolution was in Champagne, where the custom of subdivision of property amongst children had long existed.

6. Though there are constant complaints of the effect of the Law of Inheritance on the peasant proprietors, and much has been written on the subject, notably in the well-known work of M. le Play, no practical shape has been given to this hostility, and no new legislation is apparently contemplated on the subject.

A result of this Law is that in certain districts the minuteness of the subdivisions of plots is excessive. A farm of 116 hectares is reported to have been composed of 160 plots belonging to different owners. There is no legislation, however, as in Germany, for facilitating the agglomeration of scattered plots by exchanges with neighbours.

7. The following is a comparison between the numbers of direct and indirect cultivators in 1862 and 1882:—

	1862.	1882.
Direct (proprietors, including day labourers owning a bit of land)	3,799,759	3,525,342
Indirect (farmers and metayers)	1,440,756	1,309,904

Unfortunately, the figures of 1862 refer to a larger surface—to eighty-nine instead of eighty-six Departments, France having meanwhile lost Alsace and Lorraine.

In 1882 there were 968,328 farmers and 341,576 metayers, or, roughly speaking, nearly three farmers for one metayer.

The annexed figures show that the increase in direct cultivation proceeds from less land being rented or taken in metayage by peasant proprietors in addition to their own land. This points to improvement in the cultivation of the land :—

	1862.	1882.
Persons cultivating exclusively their own land ..	1,812,573	2,150,696
Persons cultivating their own and other land ..	1,987,186	1,374,616

There is, consequently, an increase in the former class of 338,123, and a decrease of 612,540 in the latter, within twenty years—a decrease in some measure attributable to the abandonment of vineyards, the partition of communal lands, and the replanting of inferior land, but mainly to day labourers owning land abandoning service and entirely devoting themselves to the cultivation of their own plots.

Of the total agricultural population of France, which was 19,873,493 in 1861, and 18,249,209 in 1881, there were, in 1882, 6,913,504 persons who took part in the cultivation of the soil, as against 7,363,065 in 1862 :—

	1862.	1882.
Owners cultivating their own or other land ..	3,799,759	3,525,342
Non-owners	[3,563,306]	[3,388,162]
Bailiffs or hinds	10,215	17,966
Farmers	386,533	468,184
Metayers	201,527	194,448
Day labourers	869,254	753,313
Farm servants	2,095,777	1,954,251
Total	7,363,065	6,913,504

The total number of day labourers was 2,003,744 and 1,480,687 respectively ; but from the fact that 1,134,490, in 1862, and 727,374, in 1882, also possessed plots of land, they are classed amongst owners. The number of farmers who, having land of their own, also are here classed amongst owners, was, in 1862, 648,836 ; in 1882, 500,144 ; of metayers, also land-owners, 203,860 in 1862, and 147,128 in 1882.

It is therefore this mixed class which shows most tendency towards diminution, whilst peasant proprietors appear increasing in numbers and independence.

Of the farm servants in the preceding Table, the number of

women in 1862 was 638,129; in 1882, 532,026. Whilst this falling-off in the numbers of women employed in agriculture, as also in male shepherds and herdsmen, has to be noted, there have been more male farm servants.

The net diminution in the total number of farm servants, male and female, in France—making allowance for the loss of Alsace-Lorraine, where, in 1862, 37,000 were employed—has amounted to about 5 per cent. in twenty years.

It is in the eastern and south-eastern departments that the numbers of servants have fallen off; the reverse is the case in the northern and western departments.

As regards the population of France in general, it may be observed that, taking it by the square kilometre (the best mode of comparison, owing to the loss of provinces between 1861 and 1881) there has been a diminution of 2·07 per kilom. in the agricultural and of 2·62 in the industrial population; but in commercial and transport occupations the increase has been great.

Of the lands let to tenants, according to the Returns of 1882, which, however, in this particular, are not complete:—

22·58 per cent. are on leases of 1 to 2 years.
21·81 „ „ 3 to 6 „
46·38 „ „ 6 to 9 „
9·23 „ „ more than 9 years.

It is in the west, with the exception of Brittany, that the leases have a tendency to be short, whilst in Brittany, the Nord, and Pas-de-Calais the leases of from six to nine years are most numerous.

As to the extent of the plots of land cultivated in 1882, out of 10,000 hectares there were as an average in the cultivable soil of France, forests excluded, 1,144 "holdings," thus divided:—

437 of less than a hectare (2 acres, 1 rood, 35 perches).
532 from 1 to 10 hectares.
147 from 10 to 40 hectares.
28 from 40 hectares upwards.

The following is a comparison of the holdings exceeding 1 hectare at an interval of twenty years:—

Holdings.		1862.	1882.
Small	From 1 to 5 hectares	1,815,558	1,865,878
	„ 5 to 10 „	619,843	769,152
Medium	„ 10 to 20 „	363,769	431,353
	„ 20 to 30 „	176,744	198,041
	„ 30 to 40 „	95,796	97,828
Large	„ 40 hectares upwards	154,167	142,088
	Total	3,225,877	3,504,340

It was in 1862 that agricultural statistics were first obtained on this subject, and then not with reference to the very small holdings of less than a hectare.

The "cotes," or taxation accounts, have been till not long ago the only means of ascertaining the fluctuations of ownership of property.

For the whole of France the "cotes," or taxation accounts for plots of land of less than 23 acres (10 hectares), amount to nine-tenths of the total.

The average extent of the plot, according to the "cotes" of 1884, was 2·87 hectares, or, roughly speaking, 6 acres.

The progress in the last fifteen years in the number of "cotes" has not been quite so rapid as previously; this may partly be attributed to the lowness of price of agricultural produce and to the phylloxera.

The very small holdings of less than 1 acre, vineyards, gardens, and plots owned by day labourers cover 2·2 per cent. only of the cultivable surface of France; the small holdings cover 22·9 per cent.; the medium, 29·9 per cent.; whilst it is the large holdings of about 95 acres upwards that compose 45 per cent. of the acreage of this country, exclusive of woods and marshes.

Thus, though the small holders form the great majority of the owners of land, they are very far from possessing the greatest portion of the soil itself; the larger proprietors possess nearly half of the agricultural land of France, and most of the forests likewise; the large and medium together, three-fourths; and the very numerous small owners but a quarter.

It is therefore a mistake, observes the Ministerial Report, to consider that the soil of France is chiefly in the hands of small cultivators; it would be more exact to say that it belongs mainly to holders of from 23 to 115 acres.

Properties of very large acreage are rare, and there are not more than 217 of more than 1,150 acres, and the whole of these do not cover more than 460,000 acres.

There has been gradual diminution in the average size of the plots of land cultivated; this decrease is specially remarkable in holdings between 24 and 12 acres—the larger farms have a tendency to increase in size.

The improvement in the methods and system of cultivation, which has resulted in more owners confining their labours to their own lands, is attributable in great measure to the admirable energy of the Agricultural Department, which, with small means at its disposal, has done very much.

Independently of giving assistance to agricultural education, the Government has established experimental fields ("champs de démonstration et d'expérience") for the instruction (on the principle of example being better than precept) of the peasantry, to demonstrate the advantages of this or that manure, seed, or improved variety of the plant cultivated. These fields are generally offered by one of the land-owners, for whose benefit they are intended, and no less than 20,000 of these fields have been experimentally employed, and with excellent results, for there is steady improvement in the crops, and the cost to the State of this encouragement does not amount to more than 6,400*l.*

The improvement in the production of the soil of France—owing to amelioration of cultivation and manuring—has been very marked indeed of late, and the Agricultural Syndicates, or Co-operative Agricultural Societies, are playing a very useful part in promoting this improvement, but the number of members has not yet attained more than 400,000, and the system is yet in its infancy, though already it has proved of service to the land-owning peasantry, more especially to the small owners.

The general object of these Syndicates is for the defence of common interests, suppression of middlemen in sales and purchases, mutual credit and insurance, arbitration and saving expenses of litigation, and, in the main, for furthering the progress of agriculture; but as it is only six years ago that the Law of 1884 first called these Syndicates into being, they have not yet apparently done much in the purchase of improved machinery, breeding animals, &c., for use among members, though this has been done in instances.

I merely mention this introduction of a co-operative system in conjunction with the improvement which is apparent in the condition of the small peasant proprietary from the official statistics.

(Signed) EDWIN H. EGERTON.

Paris, October 17, 1890.

GERMANY.

No. 5.

Sir E. Malet to the Marquis of Salisbury.—(*Received December* 8.)

My Lord, *Berlin, December* 6, 1890.

WITH reference to your Lordship's Circular despatch of the 8th August, I have the honour to inclose herewith a Report on the present position of peasant proprietors in the Kingdom of Prussia.

In order to make the Report as exhaustive as possible, Mr. Trench applied to various Departments of the Prussian and Imperial Governments for the latest Reports, Laws, and statistics relating to small landed properties, but those furnished him gave so little information that he was obliged to purchase three of the latest publications on the subject, and even in these he has been able to find but little of the particular information asked for on certain of the points submitted in the list of questions inclosed in your Lordship's despatch, and the Report is therefore necessarily incomplete.

I have, &c.

(Signed) EDWARD B. MALET.

Inclosure in No. 5.

Report on the Peasant Proprietors in Prussia.

1. A MIDDLE-SIZED estate, viz., one of 7½ to 150 hectares,* is called in Germany a "peasant's estate." Estates of this kind greatly preponderate in all the countries west of the Elbe, as well as in Schleswig, Western Holstein, Thuringia, and South Germany. According to an official Report of 1858 the total area of such peasants' estates in the old Prussian Kingdom before 1866 was 44·77 per cent., and the average size of each estate 25 hectares, and the distribution of the soil in the old provinces as follows:—

	Small Estates.	Middle-sized Estates.	Large Estates.
East and West Prussia ..	6·82	52·25	43·93
Pomerania	4·59	32·76	62·65
Posen	5·74	36·93	57·33
Brandenburg	6·26	44·51	49·83
Silesia	13·94	34·84	51·22
Saxony (Prussia)	14·42	55·45	30·23
Westphalia	18·85	64·50	16·65
Rhenish Prussia	36·90	40·47	22·63

No annual statistics of the increase and decrease of the joint area of middle-sized estates are kept in the German Empire. In general it is certain that the said area is not decreasing in the provinces in which the middle-sized estates predominate, but that it is decreasing where large estates are more numerous, partly because the large estates are absorbing the smaller ones, partly because the latter are being broken up into still smaller ones. The latest published land statistics of the old Prussian provinces are of the year 1859.

In East and West Prussia, Pomerania, Silesia, Posen, Brandenburg, and Westphalia there were in 1823 in all 351,607 middle-sized estates (the owners of which possessed horses), with a total area of 34,425,731 morgens,† and consequently an average of about 97 morgens‡ to each estate.

In 1859, according to the official statistics of that period, the number of the middle-sized estates in the same provinces was 344,737, with an area of 33,498,433 morgens, an average of 97 morgens per estate, from which it appears that between the years 1823 and 1859 the number of such estates decreased by 6,870, or 1·93 per cent., and their total area by 927,298 morgens, or 2·69 per cent.

The number of small estates (whose owners possessed no horses) in the same provinces in 1859 was 604,501, with an area of

* 1 hectare = 2·471 acres.

† 1 morgen = 2·5207 roods. ‡ 97 morgens = about 61 acres.

4,838,826 morgens, but no statistics of the increase or decrease of their numbers or other particulars have been published.

In regard to the above-mentioned decrease in the total area of middle-sized estates, statistics show that Pomerania's share of the decrease was 395,004 morgens; Prussia proper's, 71,523; Posen's, 85,142; Silesia's, 601,033; and Brandenburg's, 203,302; whereas in Prussian Saxony the area of the middle-sized estates increased by 67,829 morgens, and in Westphalia by 360,877. During the same period 9,873 middle-sized estates, with an area of 1,781,641 morgens, ceased to exist as independent estates. By subdivision their number was increased by 10,232. The number of middle-sized estates which were broken up was 26,759, and their area was 2,150,189 morgens, of which 988,746 morgens went to enlarge already existing middle-sized estates, and 1,061,443 to form new ones. During the period in question 215,851 morgens belonging to the Royal domains were sold for the enlargement of middle-sized estates, and the large estates were increased in size by 703,069 morgens by the purchase of middle-sized estates.

Besides these statistics of the period from 1823 to 1859, there are others from 1865 to 1867. According to these the number of middle-sized estates decreased by 799, with an area of 224,121 morgens. The diminutions between 1859 and 1867 amounted to 597,655 morgens, whereas the number of the estates increased by 6,458, so that the average area fell from 97 to 94 morgens. From 1816 to 1867 the total area of the middle-sized estates diminished 8 per cent.

The Reports of the last decades are few and very meagre. According to these the number of middle-sized estates which ceased to exist in Silesia between 1850 and 1880 was 4,923, with an area of 194,805 hectares. In Westphalia, on the other hand, between 1860 and 1879, the number of such estates increased by 695, with an area of 5,965 hectares.

2. The statistics necessary in order to answer this question are wanting. It was not till 1882 that a statistical inquiry was held, and then only in fifty-two districts of Prussia, subject to the jurisdiction of Courts of the First Instance. The result of this inquiry showed, for these districts, that the burdens of the large estates amounted to twenty-eight times the net proceeds of the land tax; that of the middle-sized estates only to eighteen times. This fact is explained by the official statement that, with the exception of the entailed estates, the large estates change hands, on an average, every thirteen years, whereas the middle-sized ones seldom do. As to the state of indebtedness twenty years ago, there are no official data at all. Since 1886 the Government has had annual statistics drawn up of the increase and decrease of the mortgage debts, but these statistics are useless as regards small properties and middle-sized estates, for they only give the mortgage debts of all landed property taken together, without specification of the kinds of estates.

The result of these investigations is as follows:—

In the year 1886-87 the mortgage debts of all the landed

estates in Prussia increased by 133,160,000 marks, in 1887-88 by 88,030,000 marks, and in 1888-89 by 121,020,000 marks, that is, 342,210,000 marks in three years, a sum equivalent to from 1 to 1½ per cent. of the total value of the landed property. Now, as the middle-class estates amount to about the half, the increase of debt during the last three years, if equally distributed, amounts to about 171,000,000 marks; but as it is ascertained that the indebtedness of the large estates is to that of the middle-sized ones as 28 to 18, the increase of the debt must be reckoned at about 113,000,000 marks. The increase of these debts must be attributed to the bad harvests of the last years and to divisions of inheritances. In general, the inquiries have shown that the owners of middle-sized estates are *not* overburdened with debt, and that their condition in this respect is better than that of the owners of large estates.

3. This question has already, as far as it is possible to do so, been answered in the answer to the second question, and, as regards law of inheritance, will be again referred to in answers to Questions 4 and 5.

4, 5. According to old German law, land could be inherited only by one son, or one male descendant, and the other heirs were either paid off or maintained gratis on the estate. By the introduction of Roman law in the sixteenth century German law was legally pushed aside everywhere, except as regards entailed estates. According to common law and the Prussian Code, which is influenced by Roman law, each heir now has equal claims to landed property. In many parts of Germany this law has become a custom of the people, so that the estate is valued after the death of the owner and sold, unless one of the heirs takes it and then pays the others their shares within a fixed time or in instalments. In those parts of Germany in which middle-sized estates predominate, and the possessors of such estates are animated by the clan and family spirit—for instance, in Hanover, Saxony, and Westphalia—the old German law that the estate must remain in the family is still strictly adhered to, and it is therefore *universally* customary that the possessor makes arrangements before his death according to which he cedes the estate to one of his sons, usually the eldest, stipulating that he shall be maintained to the end of his life, and that his other children shall be paid off at a moderate rate or maintained on the estate as servants.

In those countries it hardly ever happens that the middle-sized estates are sold in consequence of inheritance, or that the inheritance gives rise to law-suits, because the good old custom is stronger than the now valid Roman law.

In Westphalia the number of the owners of middle-sized estates has not only not decreased, but, on the contrary, has considerably increased, and there are estates there which have remained for a thousand years in one family. In countries, on the other hand, where this clan and family spirit does not exist, the law has caused decided disadvantages. The middle-sized estates, being overburdened by the large shares apportioned to the heirs, have, sooner or later, had to be sold.

6. In 1874 a Land Act was passed which gave the land-owner the right to secure the inheritance of his estate to a single heir by registration. This Act has proved highly successful, 65,131 landed proprietors having registered their estates in Hanover by the end of 1889. This registration secures that the estate shall not be cut up or subdivided, and shall remain in the family and in one hand, even when this is not determined by will. In the other provinces its success has not been so great. In the Province of Brandenburg it is customary for the owner himself to determine the inheritance. As a new Civil Code is now being prepared for the whole of the German Empire in order to reduce the enormous variety of laws in different provinces, districts, towns, &c., to uniformity, the Prussian Government is endeavouring to get this registration system adopted in the said Code, it being left to the several States to decree special laws for the inheritance of landed property in the spirit of the old German law in order to prevent subdivision, or selling at a great sacrifice, of middle-sized estates. As the Prussian Government favours this change it is probable that it will be introduced optionally throughout Germany, and will become law in those parts of the country in which the custom of preserving middle-sized estates as much as possible still survives. The Prussian Government, which regards the increase of middle-sized estates as necessary, is also endeavouring to introduce the farming system, according to which the owners of large estates shall be permitted and encouraged to let portions of their property as middle-sized estates, and lease them for twenty-four years at a rent to be determined according to the proceeds of the harvest. The farmer would then have only to build the necessary houses, and to purchase stock, farming implements, &c., and would have the right to sell the farm on the same conditions with the lessor's consent.

It must be remarked, however, that the custom of letting farms is rare in Germany except on princely domains. Only 10 per cent. of the large estates are let; 90 per cent. are managed by the owners. Except in Mecklenburg, the middle-sized estates are absolutely freehold, are not let, and are managed, without exception, by the owners themselves.

Berlin, December 4, 1890.

NETHERLANDS.

No. 6.

Sir H. Rumbold to the Marquis of Salisbury.—(Received December.)

My Lord, *The Hague, December* 15, 1890.

In reply to your Lordship's Circular despatch of the 8th August last, requesting me to obtain some information with

respect to the present position of peasant proprietors in this country, I now have the honour to inclose a Report on the subject, for which I am indebted to Mr. Greene, and which embodies answers to the points submitted in the list of questions which accompanied your Lordship's despatch.

I have, &c.

(Signed) HORACE RUMBOLD

Inclosure in No. 6.

Report on the Present Position of Peasant Proprietors in the Netherlands.

General Observations.

It has not been found possible to obtain any statistics on this subject dealing with the complete period specified, viz., the last twenty years, and the preceding similar period; nor, indeed, are any comparative statistics to be procured illustrating the queries set forth in the schedule of questions, as requested in No. 7 of that list.

Taking, however, the five years from 1883 to 1887 inclusive, for which Returns are forthcoming, we find that, in the case of the cultivators of more than 1 hectare (2½ acres), the number of proprietors has increased by about 6,000, while that of the tenants of similar lands has increased by about 7,500. In the case of the owners of not less than six milch cows, the Returns for the same five years show a slight increase (about 400) in favour of tenants as opposed to proprietors; and in the case of the owners of more than one horse, ox, or other beast of burden, an increase of 1,662 tenants, as contrasted with a decrease of 269 proprietors in the same period.

Turning to the question of the indebtedness of peasant proprietors, the figures are much more remarkable. In the five years under notice the value of unredeemed mortgages rose from 959,948 fl. (about 80,000*l.*) in 1883 to 1,888,872 fl. (about 158,000*l.*) in 1887; that is to say, to all but double what they amounted to in the first of these five years, and to more than four times the value quoted in the Return of 1867, twenty years before. This very large increase is ascribed by competent authorities to the depression which has become such a notable feature in the agricultural history of latter years, and is not attributed in any sense to the operation of existing laws or customs of inheritance.

These enactments are stated to be in no way counteracted or affected by local customs, and no new legislation affecting the Law of Inheritance is under consideration at present.

The categorical answers to the questions are appended in the order in which they are numbered on the list.

1. NUMBER of Proprietors and Tenements of Lands of more than 1 hectare.

Year.	Proprietors.	Tenants.
1883	90,281	59,803
1884	90,496	59,729
1885	93,031	63,282
1886	94,764	65,195
1887	96,392	67,363

NUMBER of Proprietors and Tenants divided according to their holding of Stock.

Year.	(*a.*) Those owning not less than six Milch Cows.		(*b.*) Those owning one or more than one Horse, Ox, or other Beast of Burden.	
	Proprietors.	Tenants.	Proprietors.	Tenants.
1879	25,071	16,105	57,521	26,001
1880	26,274	16,365	57,400	26,107
1881	22,040	15,811	55,827	29,537
1882	18,400	13,884	54,714	28,725
1883	13,866	11,070	52,983	27,887
1884	18,983	14,012	53,020	28,349
1885	16,798	13,542	52,961	28,385
1886	17,052	14,313	53,145	29,164
1887	16,629	14,261	52,714	29,549

2. Unredeemed mortgages during the years—

	Florins.
1867	463,092
1868	465,341
1869	479,652
1870	494,199
1871	506,605
1872	524,598
1873	555,757
1874	581,795
1875	624,168
1876	665,062
1877	709,881
1878	774,410
1879	854,099
1880	808,906
1881	871,131
1882	914,307
1883	959,948
1884	983,591
1885	1,010,966
1886	1,030,584
1887	1,047,351
1888	1,888,872

3. The generally unsatisfactory condition of agriculture has caused the increase in the sum total of liabilities during the last few years. There is, however, no regular correlation between this augmentation of indebtedness and the legislation dealing with the Law of Inheritance.

4. As regards the Law of Inheritance, there is no special provision in the legislation of the Netherlands affecting real property, the enactments of the Civil Code being applicable thereto. These enactments are to be found, in the case of intestate successions, under Chapter XI of the 2nd Book of the above Code, and, in the case of testamentary successions and matters connected therewith, under the following section.

Nevertheless, permission is granted to the father, to the mother, or to the other foreparents to anticipate the division of their real estate, provided that they make this distribution and division of their property among their children in conformity with section 5 of the XVIth Chapter of the 2nd Book of the Civil Code. It must, however, be noticed that any such distribution can in no way prejudice the enactments dealing with the lawful share, as set forth in the 3rd section of the XIIth Chapter of the 2nd Book of the Civil Code.

5. Seeing that the Law of Inheritance is regulated in its entirety by legislation, no local custom could have any influence in the matter.

6. A revision of the legislation touching the Law of Inheritance is not as yet under consideration.

SWEDEN.

No. 7.

Sir F. Plunkett to the Marquis of Salisbury.—(*Received October* 27.)

My Lord, *Stockholm, October* 24, 1890.

I HAVE postponed replying to your Lordship's Circular despatch of the 8th August, on the subject of peasant proprietors in Sweden, in the hope of being able to get more detailed information. I regret, however, to say that the statistics I can obtain are, I am told, not to be relied on to give a correct view of the state of affairs; the Agricultural Returns, as a rule, do not distinguish between ordinary freehold proprietors and peasant proprietors, and it is not possible to define how much of any Table refers to each class.

Then, also, I am warned that the statistics with regard to mortgages may be misleading to an English reader for the following two reasons:—

1. As a mortgage has to be renewed every ten years, or it

loses its value, the amount of mortgages renewed in any year represents much more than the amount of new debts contracted.

2. The stamps to be affixed on mortgages are expensive, therefore it often happens that when a proprietor pays off his mortgage, he does not at once annul it, but keeps it as a mortgage to himself, which he can easily negotiate in case he should want to raise money again before the end of the ten years for which the same stamps hold good.

The number of peasant proprietors has considerably increased both during the last twenty years and during the preceding twenty years. Many cases have arisen where large tracts have been broken up and sold in smaller lots, either in consequence of the failure of the former owners, or because, owing to the extension of railways and inland water communication, the land has become more valuable.

There are, however, no Returns showing the details of this progress. At the Census of 1880 the number of large freehold proprietors was given at 1,620, and of smaller freehold proprietors at 224,569, but probably many of the latter were of a class superior to peasant proprietors. At the previous Census of 1870 no distinction was made between large and small landed proprietors. The total number of proprietors in 1870 was 213,484; in 1880, 226,189.

This shows a total increase in those ten years of 12,705, the largest number of whom would possess, probably, only small freeholds. The next Census is to be taken this December, and is expected to show a still further increase in the number of freehold proprietors, the largest number of whom again are supposed to be peasant proprietors.

The indebtedness of this class is known to have increased considerably within the last twenty years, and also, but in a lesser degree, during the preceding twenty years.

As a rule, the Swedish peasant is thrifty, therefore it is generally believed that this increased indebtedness arises chiefly from these three causes:—

1. The great improvement in agriculture, and the necessity, therefore, for a large amount of ready money to buy machinery, drain fields, &c.

2. The increase in the number of country banks, and the greater facilities thereby afforded of borrowing money at reasonable rates.

3. The Swedish Law of Inheritance orders the division of the property between all the children, but the habit among small freeholders is that one son, usually, but not necessarily, the eldest, takes the landed estate to prevent loss by its too minute subdivision, and gives mortgages on it to his brothers and sisters for their respective shares. If a widow is left, she also gets her share with the children. If a man leaves direct heirs, he can dispose by will of one-half only of his property, the rest must be divided as the law directs.

I am told that there is no change at present contemplated in the Law of Inheritance, which seems to work satisfactorily.

There are still remaining in Sweden a certain number of *fidei-commis* properties belonging to old noble families, the inheritance to which is governed by the rules laid down in each case, but these have no bearing on the question raised by your Lordship.

The inclosed Returns, which refer to country districts only, will show the number of mortgages on landed property made between the years 1877 and 1886, and the total mortgage debt outstanding at the end of each of those years.

I have, &c.

(Signed) F. R. PLUNKETT.

Inclosure in No. 7.

TOTAL of Mortgage Debt at the end of each year between 1877 and 1886, inclusive.

Year.	Kronor.	£
1877	657,127,151	36,507,064
1878	705,259,885	39,181,105
1879	762,778,161	42,376,564
1880	795,691,445	44,205,080
1881	830,110,806	46,117,267
1882	842,908,878	46,826,271
1883	861,857,762	47,880,787
1884	880,851,675	48,936,204
1885	898,102,213	49,894,567
1886	914,329,380	50,797,077

Year.	Mortgages granted.		Mortgages renewed.		Mortgages expired.	
	Kronor.	£	Kronor.	£	Kronor.	£
1877	62,631,603	3,479,533	48,366,735	2,687,041	13,478,596	748,811
1878	74,200,584	4,122,254	48,561,426	2,697,857	15,942,542	885,697
1879	75,861,899	4,214,550	60,066,203	3,336,678	16,765,690	931,427
1880	66,768,451	3,709,358	67,823,949	3,767,997	24,802,284	1,377,905
1881	56,086,738	3,115,930	63,529,461	3,529,414	21,059,266	1,169,959
1882	54,269,579	3,014,977	53,019,389	2,945,522	24,858,743	1,381,041
1883	50,802,686	2,822,371	53,239,162	2,957,731	16,724,653	929,147
1884	58,069,662	3,226,092	57,709,477	3,206,082	20,116,200	1,117,567
1885	57,555,011	3,197,501	61,717,665	3,428,759	18,423,490	1,023,527
1886	63,255,223	3,514,179	69,513,222	3,861,846	18,821,536	1,045,641

SWITZERLAND.

No. 8.

Mr. Scott to the Marquis of Salisbury.—(*Received November* 5.)

My Lord, *Berne, November* 3, 1890.

In obedience to the instructions of your Lordship's Circular despatch of the 8th August last, I have the honour to transmit herewith a Report upon the present position of peasant proprietors in Switzerland, which has been compiled with great care and ability by Mr. Buchanan, Second Secretary at this Legation, chiefly on information kindly placed at my disposal by the Federal Government.

Mr. Buchanan has explained at the commencement of the Report the difficulty, and even the impossibility, of supplying information on some of the points mentioned in your Lordship's Circular which could be taken as applying generally to all the cantons of the Confederation.

The cantons specially selected appear to be those which offer the best information for the purpose of comparison with conditions obtaining in the United Kingdom.

The chief occupation of the peasant proprietors in the southern cantons is the cultivation of the vine, and in the Alpine cantons, cattle-grazing and cheese-making.

One feature common to most districts in this country is the existence of numerous small accessory industries which enable the small proprietors to supplement their earnings from the land and occupy them during the winter months.

Among other circumstances which I cannot help thinking considerably assist the Swiss peasant may be cited the employment given in the tourist season by the large influx of summer visitors, the distribution of small pieces of forest and forest rights among the small proprietors, and the village system, in contradistinction to isolated homesteads, which affords valuable opportunities for co-operation and mutual assistance.

On the other hand, the burden of cantonal and communal taxation would appear to fall much heavier on him than on the English farmer.

I have, &c.

(Signed) CHARLES S. SCOTT.

Inclosure in No. 8.

Report on the Position of Peasant Proprietors in Switzerland.

In a country like Switzerland, where each of the twenty-five sovereign cantons forming the Confederation has its own peculiar laws and customs, it is difficult, if not impossible, to obtain information at once precise and general on such a subject as that of the position of its peasant proprietors. It is therefore proposed in the present Report to deal first with the Confederation as a whole, taking in order the first six on the list of questions, and then, owing to the absence of any Federal statistics asked for in Question 7, to take the Canton of Berne as typical of the rest of the Confederation. The statistics and general information concerning the position of the peasant proprietors in this, the most populous and important of the Swiss cantons, are taken from a Report recently published by the Cantonal Statistical Office.

Professor König, who advises Her Majesty's Legation on Legal matters, has kindly supplied the information contained under Heading 4 relative to the Law of Inheritance, while the answers to Queries 1, 2, 3, 5 and 6 are founded on a Memorandum drawn up by Dr. Guillaume, Director of the Federal Statistical Office, and communicated to the Legation by the Federal Department for Foreign Affairs.

1. An attempt was made in the year 1850 to take a census of all owners of land in Switzerland, but its results were not very successful, and do not by themselves, in the absence of other statistics, afford a basis for determining how far the number of peasant proprietors has increased or diminished during the last twenty years or during the twenty years preceding them.

Although there has of late years been a decided falling-off in the number of peasant proprietors in certain parts of the country, the most competent authorities are of opinion that, since the year 1850, their number has increased very considerably, and they found this opinion on the following facts :—

(1.) It is a comparatively rare occurrence for a number of small holdings to be purchased by the same individual with the object of forming a large estate.

(2.) Under the Law of Inheritance that obtains in many of the cantons the land is, on the death of its owner, divided equally among all the children alike—a proceeding which must naturally cause a progressive subdivision of it among a continually increasing number of small proprietors.

(3.) In those parts of the country, especially in the Alpine districts, where the communes possess certain common lands, known by the name of "Allemenden," there is now a marked tendency to split them up into small lots, and to apportion them out among those members of the commune who have a right to their common use.

2. Here, also, owing to the absence of any positive data, the Federal authorities are unable to state how far the indebtedness of

the peasant proprietors has increased or diminished during the period under consideration. All mortgages have, it is true, to be entered in the public registers, but the entries thus made do not draw any distinction between mortgages on land and those on buildings, factories, &c., situated in towns or villages. Moreover, while the peasant proprietor is obliged to register all debts contracted on his land, he is in many cantons not legally bound to have the original entry erased from the register when once the mortgage is paid off. This is especially the case in those cantons where no abatement of taxation is allowed where there are mortgages on the land; while in those in which such an abatement is conceded the owner of the land is loath to lose the benefit which it confers by cancelling the record of his debt.

In consequence, also, of the system of amortization enforced by nearly all the Mortgage and Savings Banks, partial repayments of the money borrowed are constantly being made, and, as these are not entered in the public registers, the total amount of indebtedness is made to appear larger than it actually is.

It may, however, be accepted as a fact, recognized by all who have studied the question with any attention, that the indebtedness of the peasant proprietors in Switzerland has increased to a very large extent during the last twenty years.

3. The causes generally assigned for the increase in the number of peasant proprietors have already been given under Heading No. 1, where they were cited as arguments in support of the supposition that such an increase had actually taken place.

The increased indebtedness of the peasant proprietors is attributed to various causes, to two of which especial attention is called by the Federal Statistical Office:—

(1.) The great rise in the value of land during the comparatively prosperous period between 1860 and 1870, and the years immediately following the Franco-German war, occasioned the creation of fresh charges on land. Had the high standard of value been maintained, the simultaneous increase of these charges would not, in all probability, have been severely felt. But as the returns from the land fell off, while terminable engagements had to be met, the embarrassments of the land-owner increased, and his estate became more and more encumbered.

(2.) The operation of the Laws of Inheritance.

It has already been stated under Heading No. 1 that, in many cantons, the land is, on the death of its owner, divided among all the children alike. In others, however, ancient custom or positive laws have sanctioned the principle that the eldest son, or, as is the case in the Canton of Berne, with the exception of the Jura, the youngest son, should, on his father's death, inherit the house and adjoining plot of land subject to paying to the other members of the family their due share of its estimated value. This he is, in nearly all cases, unable to do without still further mortgaging the land, and the custom therefore tends materially to increase the indebtedness of the peasant proprietors.

4. Although there is no uniform Law of Inheritance for the

Confederation as a whole, the principle that all children are entitled to an equal portion of their fathers' fortune has, with a few exceptions in favour of the male children, been generally recognized by all the Cantonal Legislatures.

The Law of Inheritance in the Canton of Berne makes no distinction between real and personal property. The testator may dispose as he chooses of one-third of his entire fortune, but the remaining two-thirds must go to his "necessary" heirs, *i.e.*, his widow and children. His widow, if he leaves one, has a life interest in this latter portion of his property, whether it be real or personal, and on her decease the youngest son, except in the Jura, where the land is divided equally among all the children alike, inherits the house and the adjoining plot of ground, subject to paying to each of his brothers and sisters their due share of its estimated value. Any other land, however, belonging to the deceased that does not form an integral part of this plot, or that is situated in another part of the canton, is either divided by private arrangement among all the children, or, failing such an arrangement, is sold by public auction.

If the testator has neither wife nor children, he may dispose of the whole of his fortune as he pleases, or, if he dies intestate, it is divided in equal shares among the next of kin.

In the Canton of Solothurn the right of the youngest son to inherit the house and land also exists, though limited in extent to 1 acre of land. In a few of the other cantons it is the eldest son to whom this privilege attaches.

In the Canton of Zürich all the sons of the deceased have a joint right to take over his real property at an estimated value, paying off their sisters' portions in money. In the Cantons of Lucerne and Zug the share of the sons in their father's fortune—whether real or personal—is greater by one-ninth than that of the daughters; in the Canton of Fribourg it is greater by one-fifth; while in the Canton of Thurgau the sons inherit 15 per cent. more of the real, and 5 per cent. more of the personal, property of the deceased than do the daughters.

5. No local custom can be said to counteract the operation of the Law of Inheritance, unless we regard as such the privilege conferred by the Laws of a few cantons on the youngest or eldest son—a privilege which, to a certain extent, is contrary to the principle of an equal division of the father's fortune among all the children. But, even in this case, the law safeguards the interests of the other co-heirs by granting them the full equivalent in money of their share in the property.

6. No new legislation affecting the Law of Inheritance is in contemplation. Not that the present condition is considered perfect, but public opinion has not as yet indicated the manner in which its defects can best be remedied.

7. If, leaving Switzerland as a whole out of the question, we proceed to consider the position of the peasant proprietors in the Canton of Berne, we are able to utilize the statistics collected by the Cantonal Government in 1888 respecting the number of

owners of cultivated land, exclusive of grazing lands, woods, and mountains.

In the year 1856, when a census of a somewhat similar nature was taken, the number of land-owners was 50,923, or 11·34 per cent. of the whole population, whereas in 1888 the number was returned at 59,025, or 11 per cent. of the population, being an increase of 8,102.

Of the six territorial divisions of the canton—the highlands, midlands, lake district, Jura, Emmenthal, and Upper Aargau—the first-mentioned has the largest number of land-owners in proportion to its population (14·7 per cent.), while in the midlands, in which the large population of the capital is included, and where the holdings are larger, the proportion is only 7·4 per cent.

The entire area of cultivated land in the canton is 245,219 hectares, divided into 74,705 holdings, which are owned by 59,025 proprietors, thus giving an average of 3·28 hectares to each holding, and of 4·15 hectares to each proprietor. Of this land, 224,150 hectares (91·4 per cent.) belong to private persons, the remaining 21,069 hectares (8·6 per cent.) being the property of the State, communes, corporations, or charitable institutions. Of the privately-owned land, 40,484 hectares (16·5 per cent.) are let on lease to tenant farmers, the average size of the farms being 2·32 hectares, while of the entire land of the canton 75 per cent. is farmed by the proprietors themselves.

The following statistics give the number of holdings in each of the ten classes into which they have been divided, together with the total number of hectares* comprised in each class:—

Class.	Number of Holdings.	Total Number of Hectares.
1. Under 10 ares	6,983	336·1
2. 10 to 20 ,, ...	5,651	831
3. 20 to 40 ,, ...	8,257	2,424
4. 40 to 100 ,, ...	12,429	8,187·6
5. 1 to 2 hectares	11,524	16,544·5
6. 2 to 5 ,, ...	15,332	49,406·8
7. 5 to 10 ,, ...	8,824	61,652·2
8. 10 to 20 ,, ...	4,395	59,480·8
9. 20 to 50 ,, ...	1,162	32,076·3
10. 50 and upwards	148	14,279·7
Total	74,705	245,219

The largest number of holdings is thus comprised in Class 6 (2 to 5 hectares), though, if we take the first four classes together, we find that the number of holdings under 1 hectare is 33,320, or 44 per cent. of the whole, while, as regards area, 121,133 hectares, or 49 per cent. of the total area of the land, are contained in Classes 7 and 8 (5 to 20 hectares).

The smallest holdings are chiefly found in the Jura and in the

* 1 hectare = 2·471 acres, and contains 100 ares.

highlands and lake district, while those between 5 and 20 hectares are most common in the Emmenthal, where they form 63 per cent. of the entire land of the district, subdivision being here checked by the operation of the Law of Inheritance, by which the youngest son, subject to the condition already mentioned, inherits the land, whereas in the Jura it is divided equally among all the children alike.

The unit of the Bernese land system is the lot or plot of ground ("Grundstück"), of which the average size is 62·7 ares. The total number of lots is 391,139, divided as follows among the 74,705 holdings, the average number of lots to each holding being 5·24.

Number of Lots in each Holding.	Number of Holdings.	Per Cent. on Total Number of Holdings.	Hectarage.	Per Cent. on Total Hectarage.
1	28,867	38·7	49,910	20·4
2 to 5	27,576	36·9	79,098	32·3
6 to 14	11,889	15·9	59,114	24·1
15 to 29	4,406	5·9	33,420·7	13·6
30 and over	1,967	2·6	23,675·3	9·6

In the Emmenthal the splitting up of the land into lots is less frequent than in other parts of the canton, no holding being composed of more than fifteen lots, while in the Jura, where the process has been carried to an extreme, there are 1,570 holdings comprising more than thirty lots each.

An attempt was made in 1882 to remedy the evil effects of this system, but the land-owners apparently failed to perceive the advantages which would result from a consolidation of their holdings, for a Bill in this sense, passed by the Cantonal Legislature, was rejected when submitted to the popular vote by the "Referendum."

Although no exact comparison can be drawn between the statistics for the Canton of Berne and those which have been collected in some of the other cantons, owing to the different plan on which the Census has been taken in each case, the following figures will give a tolerably accurate idea of the distribution of the land in the Cantons of Aargau and Zürich:—

In the former, out of a total area of 84,753 hectares of cultivated land, 17,120 hectares (20·2 per cent.) are comprised of holdings under 1 hectare, 53,988 (63·7 per cent.) of holdings between 1 and 5 hectares, and 13,645 (16·1 per cent.) of holdings over that amount.

In Zürich the total area is 90,218 hectares, divided as follows:—

Holdings under 1 hectare contain 3,481·2 hectares, or 3·9 per cent.
" with 1 to 5 hectares contain 37,258·4 hectares, or 41·3 per cent
" " 5 to 20 " 46,151·2 " 51·1 "
" above 20 " 3,327·2 " 3·7 "

In Berne, as we have seen, the percentage of holdings under one hectare is 4·8 of the whole, while in Aargau it is as much as 20·2 per cent., so that the subdivision of the land is here more than four times as great as in Berne. In many districts of Aargau, where this subdivision has been carried to the greatest extent, the peasant proprietors support themselves mainly by house industries, and are thus far more fortunately situated than those who have to depend exclusively on the produce of their infinitesimal holdings.

While it seems to be generally acknowledged that no hard and fast rule can be laid down as to the limits to which the subdivision of the land may be carried with safety, Professor Krämer, of Zürich, an eminent authority on all agricultural matters, considers that in Switzerland, where the decision of the question has been left to the common sense of the people, the result has been, on the whole, satisfactory. He admits, indeed, that, judged from the purely agricultural point of view, the division of the land into large holdings would be more profitable, but the best system, he contends, is not one which extracts the largest returns from the land, but rather that which assures a moderate independence to the greatest number. The system, left in the hands of the people, may be trusted to guard itself against excessive subdivision, and to adapt itself to the successive changes which time and circumstances introduce into the conditions of agriculture.

Thus, it is considered not unlikely, now that the example has once been set, that small proprietors may be tempted by the more remunerative prospects of cattle-breeding and the milk industry to abandon their efforts at high farming, and to amalgamate, where feasible, their adjacent holdings into one extensive grass farm.

That the agricultural situation in the Canton of Berne, especially as regards the small holdings, leaves much to be desired is evident from the fact that the indebtedness of the peasant proprietors has been steadily increasing for the last thirty years, that the sales of their holdings have been becoming more frequent, and that there has been a growing tendency among the agricultural population to migrate to towns or to emigrate beyond the seas. Between the years 1880 and 1888 the Returns from eighteen out of thirty Prefectures showed a decrease of 7,561 in the agricultural population.

The following statistics for the old canton, in which the Jura is not included, are founded on the Returns of the land tax, and, though they cannot be said to represent the exact amount of the indebtedness of the peasant proprietors, they show conclusively how enormously this indebtedness has increased:—

Year.	Capital Value of Land on which the Land Tax is levied.	Amount of Debts on it.	Per cent. of Debts.
	£	£	
1856	24,255,488	7,245,690	29·9
1866	29,504,018	9,494,652	32·2
1876	37,975,540	13,799,296	36·4
1883	39,792,978	16,790,203	42·2
1884	39,872,319	16,783,312	42·1
1885	40,002,783	16,613,200	41·5
1886	40,160,546	16,458,657	41·1
1887	40,339,669	15,696,261	38·9
1888	40,533,930	15,863,826	39·1
1889	40,735,084	15,952,492	39·1

Thus, in the period of thirty years between 1856 and 1886, while the value of the land rose 65 per cent., the indebtedness on it increased by 128 per cent.

Down to the year 1884 this increase went on without interruption, but in that and the three following years it fell off very considerably till, in 1888, it again began to show an upward tendency.

This apparent decrease in the amount of indebtedness is not, it would appear, to be regarded in the light of a permanent improvement or disencumberment of the land, for it is stated, on the authority of the Cantonal Mortgage Bank, that even since 1883 the number of loans contracted on mortgages has been steadily increasing. The real explanation is to be sought in the absence of speculation in land owing to stagnation in the money market, caused by the general financial crisis, and more especially in the fall in the rate of interest which began about the year 1880.

It is a practice in the canton to grant an abatement of taxation on all land on which there are mortgages, and this is done, not by deducting the actual capital of the debt from the assessed taxable value of the land, but by assessing the mortgage at twenty-five times the amount of the interest payable on it. The gradual fall in the rate of interest from 5 to 4 per cent. naturally resulted in a corresponding reduction of the abatement, and in the apparent diminution of the amount of indebtedness.

The above statistics, however, include the capital value of the farm buildings, &c., and the loans raised on them, so that the actual indebtedness of the land itself will be proportionately smaller, while the habit of many proprietors not to cancel their mortgages, in order to continue to benefit by the abatement of taxation which they confer, tends to make the total indebtedness appear greater than it really is. On the other hand, various charges on the land, such as running debts, &c., do not figure in them.

Of the total indebtedness of the old canton, only 2,815,303*l.* (17·7 per cent.) were last year held by the Cantonal Mortgage

Bank, so that nearly five-sixths of the whole amount must have been advanced by private Mortgage Banks or capitalists. Certain divisions of the canton seem to have a marked preference for their own district Loan and Savings Banks and for private capitalists, partly on account of their being in the more immediate neighbourhood, and partly because business can be transacted with them with fewer formalities than with the State Bank. A striking instance of this is seen in the Emmenthal, where, of a relative indebtedness of 55·4 per cent.—the highest in the whole canton—only ·73 per cent. is vested in the State Bank. In the highlands, on the contrary, 42 per cent. of the mortgages are held by that Bank.

Between the years 1876 and 1888 the average selling value of land in the canton rose from 33*l.* 16*s.* 8*d.* to 36*l.* 15*s.* per "jucharte," an old measure equivalent to about nine-tenths of an acre. In the highlands and Emmenthal, the homes of cattle-breeding and of the milk industry, the rise in value was as much as 15*l.* and 10*l.* respectively, a marked contrast to grain-producing districts such as the Jura and lake district. In these two districts the tendency of the population to desert agriculture for industrial pursuits, such as watchmaking, wherever they have an opportunity to do so, has caused a great depreciation in the value of the land, except in the immediate neighbourhood of industrial centres.

As regards agricultural depression, the situation at present is no longer the same as it was some thirty years ago. The embarrassments of the peasant proprietors of those days were caused by the high rate of interest on loans, and by the absence of a proper system of land credit, and it was therefore in the reform of that system, and in the creation of Loan Banks and Mortgage Associations, that the remedy had to be sought. Nowadays, however, it is to increased duties on corn that the agriculturist looks for protection against the foreign competition and low prices which are telling so severely against him. Borrowing has now been rendered easy for him, too easy indeed, perhaps, for the indebtedness on the land cannot go on increasing, as it has been doing for the last thirty years, without seriously endangering his position.

The origin of the evil lies undoubtedly in the fact that the peasant proprietor, as a general rule, obtains possession of his holding at too great a cost, and exhausts the greater part of his credit in the process. He thus has to commence farming without a sufficient working capital, and with no reserve fund on which to fall back in bad years. Professor Krämer, referring to the indebtedness of the peasant proprietors in a treatise published in 1886, points out that it is only in exceptional cases that holdings, purchased and worked on credit, can clear off their indebtedness by what they produce.

In districts like the Emmenthal and highlands, where cattle-breeding and the milk industry flourish, or in those parts of the Jura and lake districts where house industries come to the aid of agriculture, the peasant proprietor may be able to hold his own,

even in years of scarcity. Where, however, his resources are limited to the uncertain produce of a small holding, his position, at the best a precarious one, must become untenable when exposed to the stress of bad times. There is then no alternative left to him but to part with his land altogether, and to seek a livelihood either in one of the industrial centres at home, or in one of those countries of South America to which so many of his compatriots have emigrated in recent years.

UNITED STATES.

No. 9.

Sir J. Pauncefote to the Marquis of Salisbury.—(Received December 12.)

My Lord, *Washington, December 2, 1890.*

In reply to your Lordship's Circular despatch of the 8th August last, requesting me to forward a Report with regard to the present position of peasant proprietors in the United States, more especially with reference to the points submitted in a list of questions inclosed, I have the honour to state that I have caused inquiries to be made into the matter, with the view to obtaining the information desired.

From these I learn that it can be said that, with a very few isolated exceptions, there does not exist in the United States the class of peasant proprietors as understood in European countries. There are to be found in agricultural districts a few farmers whose farms are of only 20 acres, or thereabouts, but the term peasant proprietors could not in any way be applied to them.

As soon as the results of the census which has been taken this year shall have been published, statistics on the above point will, I learn, be obtainable. With regard to the laws or customs of inheritance which prevail in this country, it should be borne in mind that these laws are framed by the State Legislatures, and not by Congress. In the forty-two States of the Union they differ very materially in many important points; but, should your Lordship desire it, I would cause a complete collection of the enactments on the subject to be made and forwarded without delay.

I have, &c.

(Signed) JULIAN PAUNCEFOTE.

COMMERCIAL. No. 22 (1891).

REPORTS

FROM

HER MAJESTY'S REPRESENTATIVES IN EUROPE

RESPECTING

ASSISTANCE AFFORDED OR FACILITIES GIVEN BY FOREIGN GOVERNMENTS

TO THE

PROVISION OF THE INDUSTRIAL POPULATION FOR OLD AGE.

Presented to both Houses of Parliament by Command of Her Majesty.
July 1891.

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RETURN to an Address of the Honourable the House of Commons, dated April 16, 1891; *for*—

"A Return of the assistance afforded, or facilities given, by the Governments of Europe to the provision of the industrial population for old age, whether in the shape of compulsory insurance, State annuities, State guarantee of the security of industrial savings, or grants to Friendly or Benefit Societies, and 'Sociétés de Secours Mutuels.'"

Circular addressed to Her Majesty's Representatives in Europe.

My Lord,
Sir,

Foreign Office, April 23, 1891.

Mr. Howard Vincent, M.P., has moved in the House of Commons for "Return of the assistance afforded or facilities given by the Governments of Europe to the provision of the industrial population for old age, whether in the shape of compulsory insurance, State annuities, State guarantee of the security of industrial savings, or grants to Friendly or Benefit Societies and 'Sociétés de Secours Mutuels.'"

I have to request you to furnish such information as can conveniently be procured on the subject, with reference to the State to which you are accredited.

I am, &c.

(Signed) SALISBURY.

Answers to preceding Circular.

AUSTRIA-HUNGARY.

No. 1.

Sir A. Paget to the Marquis of Salisbury.—(*Received May .*)

My Lord, *Vienna, May* 2, 1891.

With reference to your Lordship's Circular of the 23rd ultimo, I have the honour to inform you that no assistance is afforded or facilities given by the Government of Austria-Hungary to the provision of the industrial population for old age, whether in the shape of compulsory insurance, State annuities, State guarantee of the security of industrial savings, or grants to Friendly or Benefit Societies, and "Sociétés de Secours Mutuels."

I have, &c.

(Signed) A. PAGET.

BAVARIA.

No. 2.

Mr. Drummond to the Marquis of Salisbury.—(*Received April* 30.)

My Lord, *Munich, April* 28, 1891.

With reference to your Lordship's Circular of the 23rd instant, requesting me to furnish information on Mr. Howard Vincent's motion in the House of Commons for a "Return of the assistance afforded or facilities given by the Governments of Europe to the provision of the industrial population for old age," &c., I have the honour to inform your Lordship that, as far

as regards Bavaria, there is no special Bavarian Law, legislation in this matter being of an Imperial nature, and emanates from Berlin.

Pensions, however, are given by the Bavarian Government to Civil servants on their retirement.

I have, &c.

(Signed) VICTOR DRUMMOND.

No. 3.

Mr. Drummond to the Marquis of Salisbury.—(Received September 3.)

My Lord, *Munich, August* 31, 1891.

I HAVE the honour to transmit herewith to your Lordship a summary of the principal results of the insurance system against sickness for the working classes in Bavaria for the year 1889, recently published.

The figures show the importance at which the system has arrived, and indicate the amount of benefit conferred thereby on the working population of this country.

I have, &c.

(Signed) VICTOR DRUMMOND.

Inclosure in No. 3

Summary of the Results of Workmen's Insurance against Sickness in Bavaria for 1889.

IN 1889 Bavaria possessed 4,216 insurance offices against sickness. Of these, 3,701, or 87·8 per cent., were communal offices, and 515, or 12·2 per cent., were of various classes, local, building, guild, and other offices. The number of persons insured was 530,606, or 95·8 of each thousand inhabitants. Of these, 304,014, or 57·3 per cent., were insured in the communal, and 226,592, or 42·7 per cent., in the other classes. Of the 530,606, 137,388 were women. 159,078 cases of illness were dealt with (35,612 of which were for women), representing 2,530,742 days' sickness (626,400 days being for women). The total receipts were 7,729,644 marks, out of which 5,822,853 marks were directly collected from work-people, while the total expenses were 7,009,291 marks, of which, 1,040,738 marks was for medical treatment; medicines, &c., 760,707 marks; sick allowances, 2,042,583 marks; expenses on death, 124,544 marks; contributions to hospitals, &c., 1,277,326 marks, and so forth. The assets on the

31st December, 1889, were 4,964,261 marks, and the liabilities, 770,267 marks.

The Bavarian sick insurance offices were comparable in 1889 with those of the whole Empire in the following proportions:—

	Ober-Bayern alone.	All Bavaria.	German Empire.
Number of offices	766	4,216	20,822
Members	164,326	530,606	6,144,199
Number of cases	54,874	159,078	2,042,082
Days' sickness	876,389	2,530,742	33,428,682
	Marks.	Marks.	Marks.
Receipts	2,767,493	7,729,644	102,529,830
Expenses	2,583,652	7,009,291	95,380,338

BELGIUM.

No. 4.

Lord Vivian to the Marquis of Salisbury.—(*Received June* 1.)

My Lord, *Brussels, May* 29, 1891.

On the receipt of your Lordship's Circular despatch of the 23rd ultimo, I requested the Minister for Foreign Affairs to enable me to furnish your Lordship with a Return showing the "assistance afforded by the Belgian Government to the provision of the industrial population for old age, whether in the shape of compulsory insurance, State annuities, State guarantee of the security of industrial savings, or grants to Funds or Benefit Societies, and 'Sociétés de Secours Mutuels.'"

I have now the honour to transmit to your Lordship herewith translations of two Memoranda received from his Excellency, containing information respecting the provision made in Belgium for the assistance of the industrial population, and for the insurance of workmen against accidents.

I have, &c.
(Signed) VIVIAN.

Inclosure 1 in No. 4.

Memorandum.

(Translation.)

In Belgium workmen's savings, as well as the constitution of retiring pensions, are facilitated by the "Caisse Générale d'Épargne et de Retraite," instituted by the Law of the 16th March, 1865, under State guarantee.

The creation of Mutual Benefit Societies, with the object of giving *temporary* help, is encouraged by the Law of the 3rd April, 1851, which accords certain privileges to Associations which submit their Statutes to the approval of the supreme authority.

In virtue of the Law of the 28th March, 1868, the provident funds, established in favour of workmen who are miners, can equally be recognized by the Government; these Associations grant pensions and assistance.

It may be remarked that there exist in Belgium a great number of Associations for mutual aid, savings, &c., placed under the protection of Article 20 of the Constitution.

A Law of the 9th August, 1889,* has provided for the constitution of "Comités de Patronage," with the object of encouraging the development of saving and of insurance, as well as institutions for credit, mutual aid, and retirement.

The Legislature has recently voted for the first time, in Article 31 of the budget for 1891 of the Department of Agriculture, Industry, and Public Works, a credit of 20,000 fr. (800*l.*) for giving bonuses of encouragement to recognized Mutual Help Societies, in order to facilitate the affiliation of their members to the State Fund for Retirement.

Up to the present the pecuniary intervention of the Government was limited to allocating a subsidy given once for all to Mutual Aid Societies recently *recognized* to cover the expenses of first establishment.

Triennial competitions have been instituted between the recognized and non-recognized Mutual Aid Societies in the country. The eighth competition includes the years 1888–89–90. Prizes, consisting of diplomas, medals, and bonuses, are accorded to the most meritorious Societies. Each competition entails an expenditure of about 10,000 fr. (400*l.*).

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* Loi relative aux habitations ouvrières, et à l'institution de Comités de Patronage.

Inclosure 2 in No. 4.

Memorandum.

(Translation.)

COMPENSATION for labour accidents in Belgium is only governed by Articles 1382, 1383, and 1384 of the "Code Civil."

The following is the purport of these Articles:—

1382. The act of any one who causes damage to another obliges him, by whose fault it happened, to make it good.

1383. Every one is responsible for the damage which he causes, not only by his act, but also by his negligence or imprudence.

1384. Every one is responsible, not only for the damage which he causes by his own act, but also for the damage caused by the act of persons for whom he is responsible, or of things which are in his keeping.

The four following paragraphs of Article 1384 concern the application of this general principle as far as relates to parents in regard to their children; masters and employers with regard to their servants and overseers; teachers and artizans with regard to their pupils and apprentices.

The result of this system of jurisprudence is—

1. That the employer is responsible for his fault, his negligence, his imprudence, as well as for acts done by his subordinates.

2. That the workman bears the consequences of accidents occasioned by his own fault.

3. That no compensation can be required in cases of mere chance.

Accidents, the responsibility for which cannot be established, are very frequent; and the question arises whether there is any real deficiency in the existing legislation with regard to the compensation of labour accidents which happen to workpeople.

Distinguished jurists have tried to solve the difficulty by maintaining that the proof of mere chance ("cas fortuit") should be made by the employer. The Court of Appeal has not admitted this system, which was maintained in Belgium by M. Ch. Sainctelette.

The late M. Pirmez proposed an interpretation approaching very nearly to that of M. Sainctelette.

Employers usually insure their workpeople against labour accidents. A small deduction from wages, together with a subscription from the employer, provide for the annual payments.

The question of obligatory insurance was studied by the Labour Commission in 1886. The Commission decided in favour of it.

The Chambers recently voted, on the initiative of His Majesty Leopold II, a Bill instituting a "Caisse de Prévoyance et de Secours" in favour of the victims of isolated labour accidents.

On the 15th July, 1890, MM. Janson, Casse, Hanssens, and Houzeau, members of the Chamber of Representatives, elaborated the text of a Bill rendering insurance obligatory. No Bill of this kind has been either discussed or voted by the Chambers. Belgium consequently remains under the system created by Articles 1382, 1383, and 1384 of the "Code Civil."

The funds for retirement in old age, the mutual help Societies, &c., have equally no obligatory character in Belgium.

No. 5.

Mr. Gosselin to the Marquis of Salisbury.—(*Received June* 29.)

My Lord, *Brussels, June* 27, 1891.

With reference to Lord Vivian's despatch of the 29th ultimo, I have the honour to transmit to your Lordship herewith a translation of a note which I have received from the Prince de Chimay, giving further information on the subject of Public Provident Societies and of Private Aid Societies in favour of miners in this country.

I am indebted to Count de Salis for the translation of this Report.

The inclosures which accompanied it are forwarded in original.

I have, &c.
(Signed) MARTIN GOSSELIN.

Inclosure in No. 5.

Prince de Chimay to Mr. Gosselin.

(Translation.)

M. le Chargé d'Affaires, *Brussels, June* 18, 1891.

In continuation of my letter of the 26th May last, I have the honour to communicate to you some further information, as follows, on the subject of Public Provident Societies, and of Private Aid Societies in favour of miners in this country. The information is supplied by the Director-General of Mines.

The Public Provident Societies in favour of miners, numbering six, date from the period from 1839 to 1841, and are local.

Their resources were originally composed—

1. Of a deduction from the workmen's salary;
2. Of a subvention from the employers equal to this deduction;
3. Of dotations and subsidies from the Government;
4. Of donations and legacies from individuals.

The special object of these funds was to constitute pensions for workmen victims of accidents, for their widows, in certain cases for their parents, and, finally, for their children up to a certain age.

Further, exceptional allowances could be made to old workmen who had become infirm.

The Statutes of these Societies were eventually modified, and more than one of them gave the miner a right to a pension provided that he was incapable of further work, was of a certain age, and had been employed for a certain number of years in works belonging to the Association.

This engagement to assist old workmen compromised the financial situation of these institutions.

On the 28th March, 1868, a Law was promulgated giving the Public Provident Societies the option of being recognized by the Government, so as to enjoy certain advantages, as provided already by the Law of the 3rd April, 1851, with respect to Mutual Aid Societies.

These advantages are thus defined by Article 3:—

1. The right of appearing before the Law Courts at the demand and request of their Administration. Nevertheless, should the matter exceed the competency of the "Juge de Paix," they could only plead with the authorization of the Permanent Deputation of the Provincial Council, subject to an appeal to the King in the event of the authorization being refused. They could obtain exemption from costs by conforming to a Royal Decree to be made in virtue of Article 4.

2. Exemption from stamp and registration duty on all Acts passed in the name of these Associations or in their favour. All certificates, notarial acts, or others, whose production should be required for the service of these Associations, to be delivered gratuitously and free from these duties.

3. Liberty to receive donations and legacies of personal property on fulfilling the formalities prescribed by paragraph 3 of Article 76 of the Communal Law.

Then followed the Royal Decrees of the 17th August and the 25th December, 1874, the first relative to the organization of the Societies, the second to the formation of a Permanent Commission, to give its opinion on all questions put to it by the competent Minister respecting these institutions.

The different Societies renewed their Statutes, and in the course of the last few years several of them have introduced important modifications.

The following are the dates of the Royal Decrees approving the Statutes now in force:—

Association of the Province of Luxembourg, Decree of the 4th October, 1872.

Association of the Province of Liège, Decrees of the 30th January, 1873, and 30th December, 1881.

Association "du Couchant" of Mons, Decree of the 6th December, 1876.

Association of the Charleroi Basin, Decree of the 2nd August, 1882.

Association of the Centre Basin, Decrees of the 6th December, 1882, and 3rd August, 1889.

Association of the Province of Namur, Decree of the 1st March, 1889.

The Law of 1868, the two Organic Decrees of 1874, and the actual Statutes of the six Associations, form a pamphlet, with two Appendices, herewith inclosed.

Many of the dispositions in these Statutes are the same, but there are some differences which call for remark.

Sources of the Funds.

As far as concerns the Associations of Luxembourg, of the "Couchant" of Mons, and of the Centre, the employers pay in a sum, half from a deduction from the wages of the workmen, and half from a subvention from the management. This sum is fixed, equally for the two parts, at 1 per cent. of the wages for the first of these Associations, at $1\frac{1}{2}$ per cent. for the second, and $2\frac{1}{2}$ per cent. for the third.

The Association of Mons has further established extraordinary subventions, based on the following principle: When an establishment shall have annually received for its pensioners a sum superior to the amount of deduction from the wages of its workmen and of its subvention, it shall pay in 50 per cent. of the excess, as an extraordinary subvention.

As regards the Associations of Charleroi, Namur, and Liège, no deductions are now made from wages. Subventions, to be paid exclusively by the employers, have been fixed, at Charleroi and Namur, at $1\frac{1}{2}$ per cent. of the amount of the wages, and at Liège at 2 per cent.

Administration of the Associations.

The Associations of Luxembourg, Namur, Liège, Charleroi, and of the "Couchant" of Mons, are administered by Commissions composed of the Governor of the province, a mining engineer, five or six proprietors, administrators, or directors of the works, and from two to four foremen or workmen elected by the employers.

As regards the Association of the Centre, it is administered by a Commission composed of the two functionaries above mentioned, and two delegates from each of the affiliated works.

These delegates are—

(*a.*) The proprietor, administrator, or director of the works.

(*b.*) An overseer, foreman, or workman, to be chosen by the general assembly of the employers on the presentation of three candidates by the workmen of full age belonging to the works. This delegate to be at least 30 years old, and to have been attached to the works for at least ten years.

Permanency or Non-Permanency of the Associations.

The Statutes of the first five Associations have been accepted by the members without limit of duration. Those of the Association of the Centre have only been accepted for a term of ten years, dating from the 1st January, 1882.

Medical Examination.

The Association of the Centre is the only one which allows that a doctor of the workmen's choice should be present—at his expense, of course.

It appears, however, that little use is made of this permission.

Pensions to old Workmen.

Pensions to old workmen and their widows are optional for the Associations of Liège and Namur. They are the rule for the other Associations. It may be noticed, though, that they are most numerous at Liège.

Annual Revision of the Rate of Pensions.

The rate of pensions is everywhere liable to annual revision, in order to be placed in harmony with the financial position of the Association.

Affiliation.

Almost all the mines now being worked are affiliated to these Associations. There are some which are not, including four rather important coal mines in the Province of Hainault, and the metal mines of the "Vieille Montagne," in the Province of Liège. For a long time these mines have had private Associations for pensions similar to the public ones. Three coal mines of small importance (one in the Province of Namur, and two others in the Province of Liège), are not affiliated to any public Association, and have organized no private one.

The schedule of charges for concessions granted since the creation of public Associations imposes the affiliation of the employers to these Associations. But the legality of this clause has been contested. On the other hand, the fusion in the public Associations of special Associations for pensions has not taken place without raising serious difficulties.

Private Aid Associations.

These are independent of the Administration of the Provident Associations. There are few which are not exclusively administered by the employer with no other guarantee than his spirit of justice and the interest of the establishment.

The idea of making the workmen take part, through delegates, in the administration of these Associations has made some progress. It has been chiefly applied in the "Couchant" of Mons, where out of twenty-three coal mines six have now their Private Aid Associations, administered by delegates from the workmen under the presidency of the director. These workmen are elected by their comrades, attached like them to the establishment since a fixed number of years.

The funds of the Private Aid Associations are supplied according to the coal basins, and also according to the mines, here by the employers, there by the workmen, elsewhere by both the one and the other. In 1889, taking the Associations all together, the amount of subscriptions from the employers had considerably exceeded four times the amount of the deductions from salaries. A few years ago it was the contrary. The Associations also profit from fines.

When aid to the injured and sick is exclusively paid by the employers, the Association is frequently replaced by an "aid-account," paid monthly or annually, either at the general expense or at the expense of the working of the mine.

All the coal mines are provided with a Private Aid Association, or an account of the kind has been opened.

Besides medical attendance, the wounded receive, as long as they are unable to work, assistance in kind, and a daily wage called a half-day. The latter is very variable, and rarely exceeds 1 fr. 50 c. (1*s.* 3*d.*).

The system of the Aid Associations differs much between one coal mine and another. At Charleroi it is regulated for all the mines by a minimum tariff, which is fixed annually by the Administrative Commission of the Public Provident Association.

Except at Liège the sick rarely receive assistance in money.*

As regards medicines, they are hardly ever supplied gratuitously to the sick, except at Liège and in the Centre.

Generally medical aid is granted to pensioners. In Hainault it is generally extended to the wife and children of the workman, which is rarely the case at Namur and Liège.

In the Centre, all medical aid is distinct from the Private Aid Associations. A monthly deduction, usually of a franc (10*d.*), is made, which gives the workman, with his family, the right to the services of a doctor and a chemist, in selecting whom he has a certain choice.

We would add that in two coal mines of Hainault, one in the "Couchant" of Mons, and the other at Charleroi, besides the

* The daily payment for a sick man generally amounts to half or two-thirds of that for a wounded man. It generally ceases after a fixed period.

Private Aid Society subscribed to and administered by the employers, a special fund for the sick, subscribed to by the workmen and administered by them with the help of the Director, has been established. This Association provides medicines and help in money to its members in case of illness.

The Aid Associations of several metal mines and of a coal mine at Liège are equally administered by Committees partly composed of workmen's delegates.

It may be remarked that the expenses for increasing the pensions of former workmen or for aiding necessitous families are sometimes borne by certain Private Aid Associations or by Funds which take their place. These are legitimate expenses, but they should figure elsewhere.

The above information is taken almost textually from a Report presented in 1885 by M. Harzé, Director of Mines, to the Labour Commission. I have only introduced a few changes, arising from circumstances which have since occurred. I would add that the reorganization of Public Provident Associations and of Private Aid Associations is being considered.

Working of Provident Associations and of their Auxiliaries, Private Aid Associations.

The inclosed pamphlet entitled, "Examination of Accounts for 1889 by the Permanent Commission," shows the working of these Associations during that year. Chapter I (pp. 1 to 17) shows in particular the results of their operations for 1889, operations which included a total expenditure of 3,581,165 fr. (143,246*l.*), while the number of hands employed by affiliated works amounted to 109,400.

Accept, &c.

(Signed) LE PRINCE DE CHIMAY.

BULGARIA.

No. 6.

Mr. O'Conor to the Marquis of Salisbury.—(*Received May* 1.)

My Lord, *Sophia, April* 28, 1891.

With reference to your Lordship's Circular of the 23rd instant, I have the honour to report that I am informed at the Ministry for Foreign Affairs that no facilities are given by the Government of Bulgaria to the provision of the industrial population for old age. The only enactment of this nature is one

establishing Post Office Savings Banks, which has not, however, been carried into execution as yet.

I have, &c.
(Signed) N. R. O'CONOR.

DENMARK.

No. 7.

Mr. MacDonell to the Marquis of Salisbury.—(*Received May* 1.)

My Lord, *Copenhagen, April* 29, 1891.

In reply to your Lordship's Circular of the 23rd instant, instructing me to furnish such information as can be conveniently procured with regard to the assistance afforded or facilities given by the Danish Government to the provision of the industrial population for old age, I have the honour to state that there does not appear to be any direct assistance given in the form suggested in your Lordship's Circular.

A very large number of institutions exist in Denmark for the benefit of the working classes.

These institutions owe their existence to private enterprise or to endowments, or to Associations of working men among themselves.

The only form in which direct State intervention appears to exist is in the inspection of the Savings Banks by an officer appointed for that purpose by the Minister of the Interior.

The ordinary Poor Law Administration, under which, according to an Article of the Constitution, relief received entailed a loss of electoral rights, has now been supplemented by a new Law for the relief in old age of deserving poor, a translation of which is here inclosed.

Persons relieved under this Law are not subject to electoral disabilities, but the receipt of ordinary Poor Law assistance still carries these disabilities with it. It is enacted that the annual grant for this purpose shall be 55,550*l.* up to 1895, and after that date to 111,110*l.*

In accordance with the recommendation of a recent Labour Commission, Bills relative to the insurance of workmen against accident, and also regarding State grants to authorized Sick Funds, have been laid before the Rigsdag, but the discussions on these measures have as yet led to no legislative measures.

In a printed Report which the French Minister, M. Thomson,

has lately addressed to his Government on the conditions of labour in Denmark,* he states :—

The Savings Banks are regulated by the Law of 1880. In May 1889 these Banks numbered 539, or one Bank for every 3,658 inhabitants, *i.e.*, 144 in the towns, 388 in the country districts, and 7 School Savings Banks, where 1 farthing deposits are received.

The total capital of these Banks amounted in March 1889 to 28,279,734*l.* The number of depositors was 823,709. The rate of interest fluctuated between 2 and 4½ per cent.

The Working Men's Bank was founded in 1872. It is at once a Savings Bank, a Benefit Society, and a Loan Office. By its Statutes working men are allowed to have recourse to its aid; as a matter of fact, it is the artizan working at home that it virtually assists, owing to the security he offers.

The capital of the Working Men's Bank amounted to 3,542*l.*, with a reserve of 70,743*l.* The savings branch of this establishment receives deposits as low as 2½*d.*, and pays 3 per cent. interest.

The Benefit Society receives payments as low as 1¼*d.* weekly, and, in addition to the usual interest, gives a premium of 2½ per cent., making a dividend of 6 per cent.

A member has the right to apply for four-fifths of the total amount of his deposits on loan.

Mutual Aid Societies, Benefit Societies, Charitable Institutions, and Infirmaries are so numerous in Copenhagen that it rarely happens that a workman falls into extreme want or distress except by his own fault. Professional beggars are very rarely met with.

The number of "Sociétés de Secours Mutuels" and Burial Societies amount to 932. The entrance fee varies from 8*d.* to 2*s.* 6*d.*, and the subscriptions from 4*d.* to 1*l.* 2*s.*

The organization of these Societies is much the same in all. They receive operatives of both sexes, provided they are not over 45 years of age. Members have a right to gratuitous treatment in hospitals, and receive 3*d.* or 6*d.* a-day while there. If they prefer to be treated in their homes, gratuitous medical advice and reasonable comforts are provided, together with an allowance of 3*s.* 6*d.* weekly.

The children are provided for by the Society.

The "Mont-de-Piété" has been in existence at Copenhagen for over 200 years. This institution for loans or pledges takes interest at the rate of 12 per cent. on sums of 50 öre to 100 kronor, 9 per cent. on sums of 100 to 200 kronor, and 6 per cent. on sums over 200 kronor.

Pledges under 100 kronor must be redeemed within twelve months.

Notwithstanding the numerous Mutual Aid Societies and insti-

* See my despatch of the 17th instant.

tutions for advancing loans, working men are sometimes compelled to have recourse to the Municipalities.

At Copenhagen the service of public assistance, endowed by communal grants, and largely subsidized by legacies, presents a model of administrative organization.

Application for relief must be made to the principal relieving officer of the district, who immediately relieves the case, if pressing, and institutes inquiries, and the application is accordingly refused or granted. In Copenhagen there are thirteen district relieving officers, assisted by twenty-six doctors. The relief given consists of—

1. Bread.
2. A gratuity in money for once only or in small sums, and for a stated purpose.
3. Fuel.
4. Clothing.
5. Meals in exceptional circumstances.
6. Straw bedding.
7. Relief at home in case of sickness.
8. Admission to a hospital.
9. Burial expenses.

The working classes of both sexes, and their children, are admitted to the following homes for people incapable of work. They receive help in money from 4*d.* to 5*d.* a-day, besides the small earnings for their work, which is not compulsory :—

The Saviour's Workhouse, for 170 women able to follow some occupation.

The Asylum for the Homeless Poor, for giving refuge to families without homes, and to whom it would be impossible to intrust money for the payment of their rent; can house sixteen families, and twelve women with children.

Ladegaards' Workhouse for Vagrants and Idlers. These are employed in the Municipal workshops and out-of-door work of the commune; can accommodate 811 men and 209 women. Work is obligatory.

St. John's Asylum gives employment to operatives out of work, and has room for 606. This institution comprises a hospital, or infirmary, an educational section for 120 children, and a primary school.

The expense connected with public assistance in Copenhagen amounts to over 100,000*l.*

In case of sickness certain hospitals give the working classes free treatment, without compelling them to have recourse to public charity.

In all the hospitals persons without means of existence can obtain gratuitous advice.

I have, &c.

(Signed) H. G. MacDONELL.

Inclosure in No. 7.

Law with respect to the Relief in Old Age of the deserving Poor, who do not come under the Poor Law Administration.

(Translation.)

SECTION 1. Any person who, having completed his 60th year, is without the means of providing himself, or those immediately dependent on him, with the necessaries of life, or with proper treatment in case of sickness, on condition that he is in enjoyment of the rights of a native-born subject, shall, in accordance with the Regulations set forth below, be entitled to receive "old-age assistance" ("alderdomsunderstottelse").

As possessing similar rights with a native-born subject, may be recognized in the above respect, a woman separated or divorced from her husband, or a widow who does not herself enjoy the rights of a native-born subject, but who is married to, or has been last married to, a husband enjoying the rights of a native-born subject.

Sec. 2. Admission to the receipt of "old-age assistance" shall, in accordance with the foregoing section, be granted subject to the following conditions:—

(*a.*) The applicant must not have undergone sentence for any transaction generally accounted dishonourable, and in respect of which he has not received rehabilitation.

(*b.*) His poverty shall not be the consequence of any actions by which he, for the benefit of his children or others, has deprived himself of the means of subsistence, or be caused by a disorderly and extravagant mode of life, or in any other way be brought about by his own fault.

(*c.*) That for the ten years preceding the date of his application for "old-age relief," he must have had a fixed residence in the country, and during that period has not been in receipt of relief from the Poor Law Administration, or been found guilty of vagrancy and begging.

In the case of a separated or divorced woman, or widow, any relief from the Poor Law Administration given to her husband while she lived with him is taken as given to herself.

Persons over 60 years of age, who when this Law comes into force have received, or are in receipt of, relief from the Poor Law Administration, come under these Regulations, if the relief began after the 60th year, and if the person in question, during the last ten years before such relief was granted, has fulfilled the conditions laid down in this sub-section, and has otherwise conformed to the instructions contained in this Law with respect to obtaining "old-age relief."

The relief given to him after his 60th year is not in this case deemed poor relief.

Sec. 3. Application for "old-age relief" is to be made to the Magistrates in Copenhagen, and outside Copenhagen to the communal authorities concerned.

The application made out in the form authorized by the Minister of the Interior, and to be obtained from the officials aforesaid, shall contain all the information necessary to enable a decision to be arrived at as to the applicant's claim to "old-age relief."

The application is to be accompanied by a certificate of identity, and other evidence which the applicant may be in a position to produce, together with a solemn declaration, signed by him, as to the truth of its contents.

If he is unable to make such a declaration, then the truth of the particulars contained in the application is to be certified by two persons who are well acquainted with the circumstances of the case, and their trustworthiness shall, if necessary, be further certified by the proper authority.

Sec. 4. The communal authorities mentioned in section 3 examine the applications sent in.

For the purposes of this examination, copies of and extracts from legal and official registers, church registers, &c., are to be given without payment, and the authorities are to give their assistance in these matters free of charge.

If necessary, the applicant himself, and others who may be able to give information, may be examined by the police.

When the inquiry is terminated the Communal Council decides whether the applicant has a claim to "old-age relief," and in the event of his claim being good, the nature and amount of the relief to be extended to him.

Any relief which it may be necessary to grant while the inquiry is pending is, as far as the recipient is found to have a claim to "old-age relief," taken to be a part of such relief, but, in the contrary case, it counts as poor relief.

Sec. 5. The relief must be sufficient for the support of the person relieved, and of his family, and for their treatment in case of sickness, but it may be given in money or in kind, as circumstances require, or consist in free admission to a suitable asylum or other establishment intended for that purpose.

The Regulations in force with respect to travelling expenses of parish doctors and midwives, their salaries, and for burial assistance on behalf of the poor generally, apply also to persons who are relieved under this Law.

Sec. 6. In so far as the necessitous condition of the person relieved is not due to transient causes, such as temporary illness, want of work, and so forth, he may continue to receive relief as long as his condition remains unaltered.

Should he be guilty of any action which, according to section 2, would exclude him from admission to "old-age relief," or should he squander what is given to him for his support, the relief ceases. If the recipient marries and afterwards requires a larger measure of support than what was given him when he took a wife, he is transferred to the Poor Relief Administration.

Sec. 7. "Old-age relief" is to be given by the commune in which the applicant has his residence. If the person relieved is

not acknowledged as having a right to support in the commune of his domicile, that commune has a right to reimbursement of three-fourths of the expenses, to be refunded by the commune on which devolves the obligation of relieving him, or if there be no such commune, from the General Fund on which such person would have been a charge if it had been a case of poor relief.

Notice that such relief has been granted must be given without dely to the commune whose duty it is to afford relief.

As long as a person receives "old-age relief," his claim to poor relief in the commune of his domicile is in abeyance.

Sec. 8. The expenses incurred by the commune, after deducting reimbursements, are to be entered under a special heading in the annual account of the commune. When this has been audited in the usual way by the communal auditors and passed, a copy of the entries, together with the proper vouchers, is to be transmitted to the superior authority of the place, whose duty it is, after examining—and, if necessary, correcting—the account, to report to the Minister of the Interior the amount expended by such commune.

In Copenhagen the Account and Report of the Magistrates is to be sent to the Minister of the Interior.

Sec. 9. One-half of the expenses incurred by the communes in connection with "assistance to old age" is to be paid by the State; the amount is not, however, to exceed 2,000,000 kronor yearly (111,110*l.*), so that in the financial years 1891-92 to 1894-95 only 1,000,000 kronor is paid in each year, while the whole amount is not to be placed at the disposal of the communes until the financial year 1895-96. The Government grant is to be divided amongst the communes in proportion to what each of them has expended according to the accounts furnished, and must not exceed one-half of that amount.

Sec. 10. Complaints from applicants regarding the decisions of the communal authorities under this Law cannot be brought before the Courts, but must be laid before the superior authorities, whose decision is final if the complaint is not entertained. In the opposite case, it can be brought before the Minister of the Interior.

If it comes to the knowledge of the superior authorities, by examination of the accounts, or in any other manner, that "old-age relief" has been extended to persons not entitled to it, or that the provisions of this Law have not been complied with in other respects, they may themselves decide on the case, or it may be laid before the Minister of the Interior.

Disputes between different communes regarding the duties devolving on them, in accordance with this Law, are to be decided by the Amtmand in whose district is situated the commune in which the claim for relief has been made, and if the question of liability refers to Copenhagen, then by the Minister of the Interior.

The decisions of the Amtmand may be submitted to the Minister of the Interior.

Sec. 11. This Law comes into force on the 1st July, 1891. However, the Minister of the Interior, on the application of the Communal Committee, and under special circumstances, may order that the provisions of this Law, in so far as they do not refer to the position of the communes with regard to each other, are not to come into force before the 1st July, 1892.

April 9, 1891.

FRANCE.

No. 8.

The Earl of Lytton to the Marquis of Salisbury.—(Received July 11.)

My Lord, *Paris, July* 11, 1891.

In answer to your Lordship's Circular of the 23rd April, I have the honour to inclose herewith a Report by Mr. Egerton on the assistance given by the State to the provision for the old age of the industrial population in France.

As at the present moment a Bill is before the House of Deputies in which the Government proposes an enormous development of the system of providing for old age, Mr. Egerton's intention was to wait till the Bill became law before forwarding his Report, but he sends it now, as I learn by your Lordship's despatch of the 8th instant that it is required at once.

I have, &c.

(Signed) LYTTON.

Inclosure in No. 8.

Report on Government Assistance in France to Provision for the Old Age of Workmen.

After 1848 a great number of projects for the benefit of the poorer workmen were brought forward; the "right to labour and to State assistance" having been formally recognized by the Constitution.

Amongst the more practical of the many well-intentioned but often hastily-evolved schemes, was that of a "Caisse de Retraite pour la Vieillesse," which was carefully elaborated by the "Labour Committee."

The object of the "Caisse des Retraites," as stated in the

Report first presented to the Legislative Assembly, was to receive the very small deposits that labouring men were enabled to make, sums too small for the Insurance Companies to accept owing to the cost and inconvenience of the largely increased clerical labour which the keeping of these small accounts would entail. The "Caisse," moreover, was not originally intended in any way to usurp the functions of ordinary insurance offices. The advantage granted by the State was only designed for the benefit of those who had neither the resources, experience, nor leisure to look for and find a safe and remunerative investment of their savings.

The result of the deliberation of the "Labour Committee" was the Law of the 18th June, 1850, the object of which was to develop economy and saving amongst the poor.

If an attempt on a larger scale had been made to carry out this Law, very much more benefit would undoubtedly have resulted; but from timidity in execution the development of the "Caisse des Retraites" was slow and unimportant, and would have been much slower still but for the co-operation of a class of persons for whose benefit it was certainly not designed originally.

The Law of 1850 laid down that the deposits made at the "Caisse des Dépôts et Consignations" should form the capital of these "Retraites," that these deposits were not to be of less amount than 5 fr. or of multiples of 5 fr., and that the interest to depositors should be at the rate of 5 per cent.; but as the State could not obtain that interest, a loss was occasioned to the Government which threatened to become serious, as the advantages offered were eagerly seized by investors. The Government had consequently to lower the rate of interest, which was effected by the Law of the 12th June, 1861, which fixed it at 4½ per cent.

A birth certificate has to be shown on the first payment, which may be made by the party interested, or by a third person, on any day of the year, including Sundays, even in Paris. In the country the payments are made to the "Trésoriers-Généraux" and "Receveurs" (the tax collectors).

Deposits may be made in favour of any person over 3 years of age, but in the case of minors the authority of a parent or guardian is necessary.

Each deposit gives an inalienable right to an annuity which is immediately fixed; there is no obligation to continue payments at stated intervals; deposits can be made at any time in variable sums. They are made in two forms with the capital reserved, that is to say, repayable in case of his death, or with the sole view of an annuity.

The depositor may change, if he wishes to increase his pension, from the first to the second category in whole or part, the interest being calculated accordingly.

He must mention the age at which he wishes to enjoy his pension; the age must not be less than 50. After fixing one age for the pension on one deposit, he may name another for the pension on another.

By three months' notice before the date of the term when the

pension becomes due the payment may be deferred with the view of increasing its ultimate amount; but after the age of 65 the pension must be taken.

A "livret" (note-book) similar to that of the Savings Bank is given to each depositor, and every new payment is marked in it, together with the interest it bears.

The annuities cannot be seized if they do not amount to more than 14*l.* 8*s.*, and are the result of the deposits of the person who enjoys them. These annuities are inscribed in the "Grand Livre" (Register) of the Public Debt, in like manner as the Government annuities and the pensions of the civil and military employés of the State.

The "Caisse des Dépôts et Consignations" took charge of the "Caisse des Retraites." All the sums paid by depositors, as well as the interest they bring in, must successively, and day by day, be invested in Government annuities, inscribed in the name of the "Caisse des Retraites." The amounts of the pensions were at first calculated according to Deparcieux's Tables of Mortality.

The Law of May 1853 had to remedy a very evident defect of the original Law—the want of a maximum limit to each deposit. Well-to-do persons used in this way to invest their money. Thus at 50 years of age they could pay down at once a sum requisite for obtaining an annuity of 24*l.* The new Law, therefore, limited to 80*l.* the amount which each person might deposit in any one year.

In 1856 Companies, "Sociétés Anonymes," were exempted from this limit in order to facilitate pensions to their employés or labourers, and the maximum of the annuity to any one depositor was raised to 30*l.*

In 1861 foreigners were also allowed to invest in the "Caisse des Retraites," and the maximum was raised to 40*l.*, the amount of annual deposits to 120*l.*, whilst in 1864 annuities of 60*l.* were permitted, with annual deposits of 160*l.*

The "Caisse des Retraites" became no longer an institution fulfilling solely the object for which it was designed in 1850, the benefit of the poorer workmen; but was mainly used by shop and Government employés, priests, school-teachers, &c. This was especially the case after the German war, when money became dearer, and the National Assembly re-established the 5 per cent. rate on deposits, which soon, with returning prosperity, was again found to be too high, the deposits increasing from 360,000*l.* in 1873 to 2,720,000*l.* in 1881.

The State lost considerably by this high rate of interest, which was ruinous in its effect, for as the "Caisse des Retraites" was bound to convert its deposits immediately into Government Rentes, of which daily purchases were made, it allowed a higher interest in its calculations for pensions than it received from its investments; consequently, under the circumstances, it was not so surprising that the deficit of the "Caisse des Retraites" amounted in 1882 to 1,680,000*l.*

It became necessary to pass the Law of December 1882, which rescued the "Caisse" from its difficulties, the Government making

the sacrifices necessary to put it on its legs again, and to enable it to start clear, and continue to pay the present and future pensions for which it was liable; the rate, too, of interest was again reduced from 5 to 4½ per cent.

In 1886 another Law was passed which limited to 48*l.* the pension to be granted to any one annuitant, and lowered the amount of the deposit to be made at one time by any one person from 160*l.* to 40*l.* The rate of interest, moreover, was made dependent on the rate of the Government annuities. This at once brought it down from 4½ to 4 per cent. There is, therefore, no fixity as to the exact amount of the annuity that will be paid to each depositor.

The effect of these restrictions was naturally to decrease very much the number and amount of the deposits made by elderly persons anxious to obtain an immediate annuity. There is no doubt that the depositors are now, since the Law of 1886, more of the class for whose benefit the "Caisse" was instituted, and the deposits of the Benefit Societies, "Sociétés de Secours Mutuels," for the purpose of obtaing pensions for their members were not affected in amount by the lower rate of interest given.

The following figures give the numbers of the depositors and their amount in sterling for the last ten years of which the Returns are published :—

Year.	Deposits.	Amount.
		£
1879	495,487	1,563,627
1880	536,093	2,372,461
1881	571,191	2,721,345
1882	575,171	2,257,717
1883	583,803	1,576,209
1884	597,438	1,509,468
1885	611,409	1,632,038
1886	633,584	1,968,500
1887	676,628	941,010
1888	712,453	967,933

The effect of the Law of 1886 is made very evident by the above figures.

The financial condition of the "Caisse" was eminently satisfactory at the end of 1887. The annuities to its credit were in that year over 1,000,000*l.*, these Rentes, representing, at the rate of 4½ per cent., a capital of 24,650,288*l.*, which, added to sums due from the Treasury, brings the total capital available to 26,313,580*l.*, the liabilities to 25,483,655*l.*

It was the Law of January 1884 which finally released the "Caisse" from the embarrassments to which I have previously alluded. This Law, while charging the "Caisse" with the payment of pensions from its own resources alone, made over to it to make good previous losses a sum of Rentes corresponding, according to the average rate of 1883 to the capital of the perpetual Rentes

which had been annulled in exchange for the life annuities inscribed. By this Law, therefore, amortisable 3 per cent. Rentes, representing a capital of 11,790,764*l.* with an annual interest of 441,285*l.*, were made over to the "Caisse."

In 1888 a fresh Table was substituted for those of Deparcieux, which since the beginning of last century had been used in France for calculations based on the death-rate, and were proved now to be too favourable to the annuitants. It appears that though Deparcieux's Tables were calculations based on the mortality of a number of persons, mostly of the well-to-do "bourgeoisie" engaged in tontines, the general average duration of life is now greater than it was in the eighteenth century even amongst a class of persons whose peaceful pursuits and conditions of existence were especially favourable to the prolongation of life.

The Commission charged with examining into the "gestion" of the "Caisse des Retraites" by the Administration of the "Caisse des Dépôts et Consignations" makes an annual Report. This Commission is composed of sixteen members: two Senators named by the Senate, two Deputies named by the Chamber, two Councillors of State named by the Council of State, two Presidents of "Sociétés de Secours Mutuels" named by the Minister of the Interior, one manufacturer named by the Minister of Commerce; these members are named for three years; besides, the official members consist of the President of the Paris Chamber of Commerce, the Director-General of "Dépôts et Consignations," the Director of Internal Commerce from the Ministry of Commerce, and of three officials from the Ministry of Finance, and of one from the Ministry of the Interior. The Commission elects its own President.

A register of the annuities is kept at the "Caisse des Dépôts et Consignations" and also at the Ministry of Finance.

Foreigners, by the Law of 1886, may make deposits as well as natives, but they do not, in case of being prematurely prevented from working, enjoy the benefit of the addition to their pension which is granted by the Minister of the Interior in special cases.

Payments are received in all sums from a franc upwards, without fractions of francs. The maximum annuity for one person is 58*l.* Deposits of more than 40*l.* cannot be made in one year; this, as I have said before, does not apply to deposits made by public bodies and Benefit Societies.

It is clear from the above that the "Caisse des Retraites," though it has been in existence for forty years, has not played a very great part in providing for the old age of the persons working for hire in France. It is said there are about 800,000 depositors amongst 9,600,000 persons in France receiving salaries. The average amount of the pensions, moreover, does not exceed 6*s.* 6*d.* a-month. The number of spontaneous depositors has always been very small, the greater part of the deposits proceed from the "Sociétés de Secours Mutuels," and most of the individuals who have made deposits have been urged to do so by their employers.

The total value of the pensions granted since the institution

of the "Caisse des Retraites" has been 1,956,943*l.* to 251,084 persons; of these latter, 166,937 are still alive, receiving pensions amounting to 1,268,907*l.*

The above describes the past and existing state of things as regards the "Caisse des Retraites;" but it is essential to add that the Government has this year laid before the Chambers a very important Bill for the creation of a national "Caisse de Retraite" for workmen.

In this project now under examination by the "Commission du Travail," the Government propose to impose a maximum contribution of a halfpenny or a penny a-day on each salary, putting an equal charge on the employer of labour. Thirty years of halfpenny payments per day would produce, at the 4 per cent. rate now in force, a pension of 7*l.* 2*s.*; of a penny a-day, 14*l.* 4*s.* It is proposed in the Bill before the Chambers that the State should add two-thirds of the amount deposited by the workmen and their employers.

This "Caisse de Retraites Ouvrières" is destined for the benefit of workpeople, employés, métayers, or servants of both sexes whose annual incomes do not exceed 120*l.* per annum, but it is essential that they should be of French nationality.

It will be formed by the deposits of the persons for whose benefit it has been created, doubled by equal grants from their employers and by payments made by the State.

Every person receiving a salary will be assumed to take the benefit of the proposed Law unless he make declaration to the contrary before the Mayor, and without such declaration every employer of labour is bound to deduct a halfpenny at least or a penny at most, per day from the daily wage he gives, supplemented by a like sum of his own.

A "livret" is to be given to each depositor, in which is written down the amount paid by himself and his employer, which is to be increased by two-thirds by the Government.

If a workman has deposited a sum from 25 years—the age at which these payments begin—to 55 years of age, at 56 years of age, and till the end of his days, he will be in receipt of his pension. If he wishes to leave a sum after his death, he must make a supplementary annual payment of rather more than half as much again. The proposed measure contains a clause authorizing the life insurance of these depositors, the Government charging itself with the payment of a third of the necessary primes.

Workmen who have met with serious accidents or are prevented by illness from working will be aided in their payments for pensions.

In order to encourage the employment of French labour, masters who make use of foreign workmen have to pay a penny per day for each such foreigner they employ to a fund the destination of which is the benefit of French workmen.

By payment of a halfpenny or a penny per working day, with an equal contribution from the employer—taking, therefore, the

average of the double payment at $1\frac{1}{2}d.$ per diem—and counting 290 working days in the year, the workman will have a credit to his account on the year of 1*l.* 14*s.* 10*d.*, which, with the Government addition of two-thirds, will be increased to 2*l.* 18*s.* Say he begins after his 25th birthday, at 55 he will be entitled to a pension of 18*l.* per annum; should the full 2*d.* per day be paid jointly by workman and employer, the pension at 55 would amount to 24*l.* per annum.

Calculating the maximum eventual number of persons who will avail themselves of this "Caisse" at 3,000,000, and counting on 110,000 new depositors per annum, making allowance also for the annual reduction resulting from death according to the new Mortality Tables of the "Caisse de Retraite pour la Vieillesse," the charge entailed on the State for pensions in thirty-one years, when it will attain its highest figure, will be 3,506,370*l.*; for insurances the charge will attain its highest annual figure in thirty years, and will amount to 511,161*l.*

The term of one year will be allowed for persons between the ages of 25 and 40 who have not yet made deposits, to do so; after that period no person above 25 years of age will be allowed to benefit from the advantages thus conferred by the State. These persons will have to deposit 1*d.* a-day; this, added to the assistance of the masters and the State, will produce at 55 years of age, for depositors between the ages of 26 to 30, nearly 20*l.* per annum; of 30 to 35, about 16*l.* per annum; of 35 to 40, about 9*l.* per annum.

The charges to the State for aid to these annuities and insurances for persons over 25 may amount to 154,640*l.* and 23,880*l.* the first year, but in thirty years' time they will be merely nominal, about 8,107*l.* and 1,251*l.*

The Government further proposes to increase existing pensions of persons possessing less than 120*l.* per annum, which will entail a charge on the State of 253,974*l.* the first year; but this will rapidly decrease to 7,835*l.* in thirty years.

As this measure before it becomes law may be considerably modified, I do no more than allude to it, though from its great importance it is essential that I should make mention of it.

As regards the "Sociétés de Secours Mutuels," or Mutual Benefit Societies, the French Government has assumed a protecting, and to some extent an assisting, attitude, rather than one of control and responsibility towards them.

The Decrees of the 14th June, 1851, and of the 26th March, 1852, contain the main Government regulations respecting them.

There are three classes of these Societies:—

1. Those recognized as of public utility: which possess the right of acquiring property—a complete civil personality; in this they differ from the second category.

2. The "approved" Societies: these may rent houses, possess movable property, accept donations or legacies, with the permission of the Prefect, up to a sum of 200*l.*, and by Decree larger sums. The communes are bound to provide them with

places of meeting, and the books and registers necessary for their work. They pay one-third only of the Municipal dues on funerals, and are in great measure exempted from stamp duties. They were authorized to place their available capital at an interest of 4½ per cent. in the "Caisse des Dépôts et Consignations," and their funds destined for pensions for the aged at the same rate, at the proposition of the Commission of the "Caisse des Retraites." (This rate of interest has been since lowered.)

They have received in certain instances small aids in the form of donations from the Government, and they are allowed to make collective insurances for the benefit of their members in case of their death, and they have the right to send their members at lower rates to certain convalescent hospitals.

3. The authorized Societies have no civil existence, and do not enjoy the same favours as the preceding category. They are allowed the right of holding meetings.

Of these three classes, the approved Societies are by far the most numerous, nearly 6,000 with 969,222 members in 1886, whilst there were 2,264 authorized with 323,133 members; there were but nine Societies of the first category with 8,640 members.

These Societies give aid to their members in cases of illness and death, and some few limit their operations to investing their funds in the "Caisse des Retraites" for the benefit of their members.

The Decree of March 1852 ordered that a Society for mutual aid should be established by the Mayor and the Curé in every commune where it appeared requisite. The Prefect was to be judge whether it was necessary or no. When the communes were small, two or more might combine to form one Society. The President of each Society was to be named by the Emperor; the Statutes of the Society required the approval of the Minister of the Interior.

This was changed in 1870, when the Societies were allowed to choose their own Presidents.

These "Sociétés de Secours Mutuels" are not, as are the "Caisse de Retraites pour la Vieillesse" and the National Postal Savings Bank, actual Government institutions, but are rather private funds viewed with favour by the Government.

It is through the "Caisse des Retraites" which I have described, that the French Government gives its assistance to the industrial population for old age.

(Signed) EDWIN H. EGERTON.

Paris, July 9, 1891.

GERMANY.

No. 9.

Mr. Trench to the Marquis of Salisbury.—(Received July 6.)

My Lord, *Berlin, June 29, 1891.*

With reference to your Lordship's Circular of the 23rd April last, I have the honour to inclose a Memorandum drawn up by Mr. Whitehead respecting the facilities given by the German Government for the provision of the industrial population for old age.

I have, &c.
(Signed) P. LE POER TRENCH.

Inclosure in No. 9.

Report on Assistance afforded and Facilities given by the German Government to the provision of the Industrial Population for Old Age.

I. *Law of Compulsory Insurance against Old Age and Infirmity of June 22, 1889.*

This Law completes the programme of legislation for improving the condition of the working classes which was set forth in the Imperial Rescript of the 17th November, 1881. It affects a portion of the population amounting to more than 13,000,000, giving them an inalienable legal claim to support in cases of infirmity and in old age. The insurance is compulsory upon persons of both sexes over 16 years of age. It applies to the working and serving classes in all occupations—in trade, agriculture, domestic service, offices, &c., the definition being:—

1. All persons over 16 years of age who work for wages or salary (also for percentage or payment in kind), as labourers, assistants, apprentices, or servants of any sort, including copying clerks, messengers, night-watchmen, semptresses, laundresses, &c. (but not tutors, governesses, private secretaries, companions, &c.).

2. Clerks in industrial and other establishments, also trade employés (book-keepers, cashiers, commercial travellers, shopmen, shop-girls, &c.), and tradesmen's apprentices, who do not earn more than 100*l.* per annum (inclusive of percentages and payments in kind), with the exception of assistants and apprentices in apothecaries' shops.

3. Persons employed upon wages or salary in the crews of German sea-going vessels (sailors) or on vessels employed in inland (river and canal) navigation.

The following persons of independent position have the right to insure against old age and infirmity under this Law, provided that they have not passed the 40th year of their age:—

(*a.*) "Entrepreneurs" who do not, as a rule, employ paid workmen, such as small craftsmen, shopkeepers, farmers, &c., also independent porters, guides, &c., and laundresses, sempstresses, &c., who work in their own lodgings;

(*b.*) Persons working in their own dwellings, with or without paid workmen, on account of and for other industrial firms, even if they supply their own raw materials or work occasionally and temporarily on their own account.

Persons who cease to be within the above definitions—as in case of independent establishment—may continue their insurance by paying double contributions.

Exemption from compulsory insurance is granted to persons who work for food, clothes, and lodging only, and receive no pay; also to those who are already in receipt of a pension, or who are unable to earn more than one-third of the customary daily wage in the place where they reside.

Temporary employment does not involve compulsory insurance. Persons may also be exempted, at their own request, who are in receipt of a pension from the Imperial or State Governments, or from communal sources, of not less than 114 marks 70 pf. (5*l.* 14*s.* 6*d.*) per annum.

The claims of insured persons are strictly secured to them by law. They cannot legally be mortgaged or transferred to others, except for the maintenance of wife and children, or for the claims of Poor Law Unions, &c.

The compulsory insurance gives a right to a pension, payable monthly in advance, in case of infirmity and in old age.

The pension for old age varies from 106 marks 40 pf. (5*l.* 6*s.* 4*d.*) to 191 marks (9*l.* 11*s.*) per annum, and is granted to every insured person who has completed the 70th year of his age, irrespective of his ability to earn a livelihood, provided, however, that he does not already draw a pension for infirmity. The latter varies from 111 marks (5*l.* 11*s.*) to over 400 marks (20*l.*), and is given, irrespective of age, to any person who is permanently incapacitated from earning his living. If the infirmity is brought on by an accident, however, he will only receive this pension if he does not already draw one under the Law of Insurance against Accidents. The pension can be refused if the infirmity has been brought on wilfully or in the act of committing a crime. A person is considered infirm if he is unable to earn more than about one-third of his usual wages.

In cases where the employed are paid wholly or partly in kind, the pensions may also be paid in kind up to two-thirds of their amount. Habitual drunkards may be made to receive their pensions entirely in kind. In this case the pension is paid to the

parish authorities, who supply the person concerned with his food, clothing, &c.

Foreigners who are insured under this Law can, on their leaving the Empire, be compounded with by payment of three times the annual pension that would be due to them.

In order to establish a claim to a pension under this Law, contributions must be paid for a certain period. In the case of pensions for infirmity this period consists of five, in the case of old-age pensions of thirty, years of contributions. Forty-seven weekly contributions are counted as one year, without reference to the calendar year.

The payment of these pensions is suspended—

1. If the claimant draws an allowance under the Law of Insurance against Accidents, which, with the infirmity or old-age pension, would amount to more than 415 marks (20*l.* 15*s.*) per annum.

2. If he draws a pension as an official of the Empire, of a State, or Corporation, or as a soldier, which, with the infirmity or old-age pension, would amount to more than 415 marks (20*l.* 15*s.*). In these cases he is only paid the difference, *e.g.*, if his pension on other grounds were 360 marks (18*l.*), he would get 415 − 360 = 55 marks (2*l.* 15*s.*).

3. When the claimant is serving a term of imprisonment exceeding one month, or as long as he is detained in a workhouse or a reformatory.

4. As a rule when the claimant resides abroad.

The amount of the pensions and of the contributions is regulated by the earnings; and the insured persons are divided, for this purpose, into four classes :—

I.	Those who earn up to 350 marks (17*l.* 10*s.*) a-year.	
II.	„ „	from 350 to 550 marks (17*l.* 10*s.* to 27*l.* 10*s.*) a-year.
III.	„ „	from 550 to 850 marks (27*l.* 10*s.* to 42*l.* 10*s.*) a-year.
IV.	„ „	more than 850 marks (42*l.* 10*s.*) a-year.

Employers and employed may agree to insure in a higher class than the actual wages would determine (the employers are affected, because they are supposed to pay one-half of the contributions).

The pensions consist of:

(*a.*) An amount paid by the Insurance Office, based upon the amount of contributions paid in; and

(*b.*) Of a fixed contribution of 50 marks per annum to every pension on the part of the Empire.

The part of infirmity pensions to be paid by the Insurance Office has a fixed minimum of 60 marks per annum. This is increased for every week's contribution by—

	Pf.
Class I	2
„ I	6
„ III	9
„ IV	13

In the case of old-age pensions, the Insurance Office gives for each week in which contributions have been paid—

	Pf.	
Class I	4	per annum.
„ II	6	„
„ III	8	„
„ IV	10	„

In this case, however, 1,410 weeks of contributions, neither more nor less, are always counted; and if the insured person has paid contributions for more than this number of weeks in different classes, the 1,410 weeks of the highest payments form the basis of the pension. Special temporary provisions are made for persons who were over 40 years of age on the 1st January, 1891, when this Law came into force, the period during which they have to contribute in order to be entitled to a persion being reduced by as many years as they have passed the 40th year of their age.

The legal obligations of parishes and Poor Law Unions to maintain indigent persons, and other obligations for the assistance of old, infirm, or incapable persons, are not touched by this Law. If the parish has supported an individual during a period when he was entitled to a pension under this Law, the amount of the pension corresponding to that period may be refunded to the parish. The same applies to employers and to Savings Banks to whom the obligations of the parish have been transferred by statutory regulations.

Industrial Savings Banks, and similar institutions which grant pensions or sums of money to their members (also such in which membership is compulsory by local legislation), may reduce their payments to persons who are entitled to Government pensions under this Law by the amount of such pensions, provided that the contributions paid by employers and members are reduced to a corresponding extent.

The means for paying pensions granted under the Law of Compulsory Insurance against Old Age and Infirmity are obtained by fixed contributions to such pensions on the part of the Imperial Treasury (see above), and by regular payments on the part of employers and employed. These latter contributions are so calculated as to cover the expenses of administration, the deposits for a reserve fund, and the pensions which will probably be due within the next ten years.

The weekly contributions for the first ten years have been fixed at—

	Pf.
Class I	14
„ II	20
„ III	24
„ IV	30

After the first period of ten years the rate of contributions will be revised from five to five years, and will be fixed by each Insurance Office separately.

The contributions may be returned, in part, in the following cases :—

1. To a woman on her marriage.

2. On the death of the husband to a widow, or young children under 15.

3. To orphan children under 15 on the death of their mother.

The organization of the insurance is based upon the principle that each office is considered as a Corporation with judicial individuality, under the supervision of the Imperial Insurance Office, or of the State (local) authorities. Thirty-one such offices have been established, each of which deals with the persons in its district who are subject to compulsory insurance. The cost of first establishment of each of these offices is borne by the State or the Parish Union ("Communalverband").

Each Insurance Office under this Law has a Board of Directors ("Vorstand"), composed of officials of the parishes or of the State, or of other persons, which administers and represents the office. There is, further, for each office a Committee of at least ten members, one-half of whom represent the employers, and one-half the insured persons. Members of this Committee are elected for five years by the Governing Boards of the local Benefit Societies, &c., employers and employed voting severally for their own representatives.

A Government Commissioner is also appointed to watch the proceedings of each Insurance Office in the interests of the State.

For the settlement of disputes Courts of Arbitration are established, composed of members elected by the employers and the employed in equal numbers.

All local Insurance Offices are under the supervision of the Imperial Insurance Office in Berlin. It consists of a President (Dr. Boediker), a Director for the Division for Insurance against Old Age and Infirmity, nineteen permanent members nominated by the Emperor, and sixteen other members, of whom four are elected by the Federal Council from among their number, and the remainder by employers and employed in equal numbers.

Similar Government Insurance Offices exist in Bavaria, Würtemberg, Baden, Saxony, Hesse, Mecklenburg, and the Principality of Reuss, for the supervision of the compulsory insurance within the limits of the States in question.

The Division for Insurance against Old Age and Infirmity of the Imperial Insurance Office held their first public meeting on the 11th June, 1891, under the presidency of Dr. Boediker, who stated that, although the Law was only in force since the 1st January, 75,000 persons were already in receipt of pensions under this Law; 33,000 applications for pensions were still under consideration, and 12,000 had been refused. It is expected that 3,000 applications for old-age pensions will come in every month, and that about 10,000 infirmity pensions will be applied for in each month.

II. *Savings Banks.*

In the Kingdom of Prussia, including Hanover, Schleswig-Holstein, and Hesse-Nassau, there are about 1,080 Savings Banks. Of these, 503 are Municipal (Town) Savings Banks, 235 belong to the larger districts ("Kreis- und Amts-Sparkassen"), 5 are Provincial Savings Banks, 8 District Savings Banks ("Bezirks-Sparkassen"), 278 are Parish Savings Banks, and there are also 33 belonging to Associations, and 18 private Savings Banks.

The Municipal Savings Banks were established by the town authorities under guarantee of the town property. They are governed by a Board chosen by the Municipal authorities, which bears different titles in different cases. The officials of these Savings Banks are appointed by this Board and by the Mayor. Any profits they may make go to the benefit of the Municipality, and their funds are generally invested in the Municipal loans or in mortgages.

The District Savings Banks were established, and their governing bodies are elected, by the ratepayers of the district, subject to the approval of the Government. The ratepayers also furnish the guarantee.

III. *Miners' Benefit Societies* ("*Knappschaftskassen*").

These Societies are an old institution arising out of the peculiar dangers to which labour in mines is exposed. They were acknowledged and regulated by the Prussian Mining Law of the 24th June, 1865, the provisions of which are still in force. Membership in these Societies is compulsory for the miners; persons connected with the administration, &c., of the mines have the option of joining. The Statutes of each Society must be approved by the Government authorities ("Oberbergamt"). The Governing Board of each of these Societies is chosen partly by the owners of the mines and partly by the senior members of the Society. The Government supervision over them is effected by a Commissioner appointed for each Society by the Government Office of Mines, with an appeal to the Minister of Public Works.

IV. *Industrial Friendly Societies* ("*Hilfskassen, Gewerbliche Unterstuetzungskassen*").

For workmen employed in factories these were first established by a Law of the 3rd April, 1854, and were framed upon the model of English Friendly Societies. Compulsory membership could be enforced by Regulations issued by the local authorities; and this was confirmed by the amendment to the Law of the 7th April, 1876, and the amendment to the Industrial Code of the 8th of the same month.

The above-described Societies and Institutions II to IV, although not subventioned by Government, are under adequate supervision, and membership in them is enforced by the State. They have not been abolished since the establishment of the general Government Insurance, but continue in operation side by side with it, under the conditions stated in the Law of 1889.

GREECE.

No. 10.

Sir E. Monson to the Marquis of Salisbury.—(Received May 26.)

My Lord, *Athens, May* 20, 1891.

With reference to your Lordship's Circular despatch of the 23rd ultimo, I have the honour to transmit herewith copy of a note from the Greek Minister of Foreign Affairs, containing information as to provision made for workmen and their families in the event of accidents in mines or in the execution of public works, but stating that no other legislation respecting the industrial classes exists in Greece.

I have, &c.
(Signed) EDMUND MONSON.

Inclosure in No. 10.

M. Deligeorges to Sir E. Monson.

M. le Ministre, *Athens, May* 19, 1891.

The Ministry of the Interior, to whom I communicated your note of the 30th April last, has just apprised me that, in accordance with Article 31 of the Mining Law, promulgated on the 22nd August, 1861, a tax of a hundredth part of a drachma is levied on the net produce of mines, in order to form a reserve fund for the purpose of assisting workmen and their families in case of accident. The Royal Decree affecting the question of this fund appeared in the "Officiel" of 1882, p. 188. Besides that, Article 18 of the Royal Decree of the 20th March, 1884, which appeared in the "Officiel" of 1884, p. 509, authorizes the Minister of the Interior to set aside one hundredth part of the value of public works undertaken by contractors for the assistance of

workmen who might have suffered in consequence of their work. No other legislative enactment affecting the working classes exists in Greece.

In forwarding you this information, I have, &c.

(Signed) L. DELIGEORGES.

HESSE-DARMSTADT AND BADEN.

No. 11.

Mr. Jocelyn to the Marquis of Salisbury.—(*Received July* 20.)

My Lord, *Darmstadt, July* 13, 1891.

I HAVE the honour to acknowledge the receipt of your Lordship's despatch of the 8th instant, and to state, in reply, that the instruction therein referred to reached Her Majesty's Legation during my absence on leave.

I was unaware that no action had been taken with regard to it, and I have now applied to the Governments of Hesse and Baden for the information sought for.

From the former I have already received the reply, of which I have the honour to forward the translation, by which it will be seen that no special Government aid towards provision for old age in the case of the industrial classes exists in Hesse.

The Imperial Law, on the other hand, which came into force on the 1st January last, and of which your Lordship will, doubtless, have received the text from Berlin, is applicable to all Germany, and makes the provision required.

I am yet without a reply from Karlsruhe, but I have reason to believe that Societies for the assistance of the aged and infirm among the working population are altogether of a private nature, and receive no assistance from the Government.

I have, &c.

(Signed) NASSAU JOCELYN.

Inclosure in No. 11.

M. Finger to Mr. Jocelyn.

(Translation.)

Sir, *Darmstadt, July* 12, 1891.

I HAVE the honour, with reference to our conversation of yesterday, to inform you that the provision for old age of the

industrial population in Germany is regulated by the Imperial Law of the 22nd June, 1889.

As far as the Grand Duchy of Hesse is concerned, as such, no law exists regarding provision for old age, compulsory insurance, State annuities, State guarantee of industrial savings, &c., as indicated in the despatch of the Marquis of Salisbury.

I avail, &c.

(Signed) FINGER.

No. 12.

Mr. Jocelyn to the Marquis of Salisbury.—(*Received July* 20.)

My Lord, *Darmstadt, July* 18, 1891.

With reference to my despatch of the 13th instant, I have the honour to state that I have now received a reply from the Government of Baden to the question I addressed to M. Hardeck with regard to assistance afforded by the State to the provision of the industrial population of the Grand Duchy for old age.

It will be seen from this reply, of which a translation is herewith annexed, that no such assistance is given by the Baden Government.

I have, &c.

(Signed) NASSAU JOCELYN.

Inclosure in No. 12.

M. Hardeck to Mr. Jocelyn.

(Translation.)

Sir, *Karlsruhe, July* 17, 1891.

With reference to the question which you addressed to me some days ago, I have the honour to reply that, apart from the recently passed Imperial Law respecting the provision for old age for the working classes throughout Germany, no special State aid exists in Baden for this purpose, whether under the form of compulsory insurance, State annuities, or Government guarantees of the security of industrial savings or grants to Benefit Societies.

I avail, &c.

(For the Minister)

(Signed) HARDECK.

ITALY.

No. 13.

The Marquis of Dufferin to the Marquis of Salisbury.—(*Received June* 1.)

My Lord, *Rome, May* 29, 1891.

On the receipt of your Lordship's Circular despatch of the 23rd ultimo, I took steps to ascertain what assistance was afforded or facilities given by the Italian Government to the provision of the industrial population of this country for old age, whether directly by the State or by grants to Friendly and Benefit Societies.

I have now the honour to forward to your Lordship translation of a note which I have received in reply from the Italian Minister for Foreign Affairs, transmitting the information on the above subject which he has obtained from the Minister of Commerce.

Your Lordship will see from this note that no Law exists in Italy which obliges the Government to provide in any shape for help in old age to labourers employed in private industrial establishments.

Such arrangements are left to the initiative of the proprietors and workmen of such establishments, and generally take the form of Mutual Benefit Societies, governed by the provisions of the Law of the 15th April, 1886, translation of which is herewith inclosed.

The question of State intervention has, however, been under discussion in both the Italian Cabinet and also in the Chamber, and a Project of Law on the subject presented to the Italian Parliament, translation of which is also inclosed, from the perusal of which, in the opinion of the Italian Minister for Foreign Affairs, Her Majesty's Government will be able to gather the views of Italian legislators as to State intervention in assisting or promoting the provision for old age among the labouring classes.

I have, &c.
(Signed) DUFFERIN AND AVA.

Inclosure 1 in No. 13.

The Italian Minister for Foreign Affairs to the Marquis of Dufferin.

(Translation.)

M. l'Ambassadeur, *Rome, May* 28, 1891.

In conformity with the promise contained in my note of the 4th instant, I have now the honour to communicate to your

Excellency the information which has been furnished to me by the Ministry of Commerce respecting the intervention of the State in Italy in the management of institutions for the provision for old age.

There exist no provisions in any Italian Law by which the State is obliged to assist either by subvention or annuity in the promotion or maintenance of any institutions for making provision in old age for workmen employed in private industrial establishments.

The foundation of such institutions is left, up to the present time, entirely to the initiative of employers and workmen, and it generally takes the form of Mutual Benefit Societies, which are governed by the provisions of the Law of the 15th April, 1886, No. 3818, of which I inclose a copy.

As, however, the initiative may be wanting either on the one part or the other, and there is further the possibility of the funds being insufficient to provide an adequate pension to aged workmen, both Parliament and Government have been for many years studying the question of establishing a National Institution for pensioning workmen which would offer sufficient security for the attainment of this object, which is one of the most urgent necessities of the working classes.

I have the honour also to forward to your Excellency the last Project presented to the Chamber of Deputies on the subject, as, from its perusal, the tendencies of Italian legislators on the subject of State intervention in promoting institutions for the provision for old age among the working classes may be discerned.

In the hope that the foregoing information will adequately comply with the wishes of Her Majesty's Government, I avail, &c.

(For the Minister for Foreign Affairs)
(Signed) MALVANO.

Inclosure 2 in No. 13.

Law recognizing Mutual Aid Societies.

(Translation.) *Rome, April* 18, 1886.

IT is with pleasure that I inform the members of the Workmen's Mutual Aid Societies that on the 15th instant His Majesty the King sanctioned and promulgated the Law which regulates the legal status to such Societies.

In less than two months this is the second Law which testifies the anxiety of Parliament and of the Government for the improvement, moral and material, of the working classes.

The first, which restrains within proper limits the labour of children employed in industries, prevents the premature employ-

ment and waste of the strength of the new generations of workmen, in order that their physical development may proceed under normal conditions, and that they may furnish healthy and competent workmen to carry on national industry.

The second facilitates the union of workmen in the noble and useful work of providing for the future by mutual aid, which secures the workman in the event of inability to work.

These are two Laws which complete each other; one aims at physical preservation, the other renders possible and practicable a more complete development of material and moral providence in the working classes.

The Law just sanctioned is one of the most liberal existing. Parliament and the Government were inspired, in bringing it forward and carrying it, by the wishes, many times manifested, of the Workmen's Societies, and by confidence in the sentiments of the Italian working classes, which have shown that they know how to make a wise use of liberty in forwarding their moral and economic progress. For this reason no interference is admitted on the part of the Government in the working of the said Associations; the law determines their action; within these limits, the new law determines their constitution; the judicial authority secures their extrinsic conditions, and calls upon them to observe the law should they deviate from the object which the State has done everything to encourage.

It is necessary, not only from the respect which all owe to the law, but besides, in the well-defined interests of the Societies of Mutual Aid, that these latter shall not overstep the bounds laid down for them, which are sufficiently extended to take in all the more common, more legitimate, more profitable forms of pecuniary provision.

The Italian Law does not subordinate the conferring of legal status, as nearly all foreign Legislatures do, to the previous demonstration, by means of suitable technical regulations, that the means are sufficient for the ends which every Society of Mutual Aid has in view in order to be able to fulfil the engagements and promises, which fall due in the far future, to the members. But I should fail in my duty, and should not be true to the sympathy with which Workmen's Societies fill me, did I neglect on this occasion to beg them, in the most earnest terms, in every case to observe the Technical Regulations by which alone the existence of such Associations can be secured, and the danger of delusions the more deplorable and fatal, in that they fall on honest workmen who for long years have looked to the future with noble self-denial in order that they may secure a modest but certain competence when they become unfit for work, be avoided. It will be further advantageous if Workmen's Societies would, in the case of risks resulting from misfortune, apply to the National Fund founded for this purpose, which is in a position to offer advantageous conditions for forwarding this form of providence.

Although not compelled to do so by law, it is therefore desirable that Societies of Mutual Aid, in formulating their

Regulations, should not neglect the technical precautions or the principal laws which the Central Commission for Prudential Associations laid down for them. Thus, for instance, it is not desirable that Societies be constituted with a very limited number of members; instead of causing new Societies to be constituted, it is preferable that workmen should join those already existing in greater numbers, because it is obvious that a Society of Mutual Aid can more practically attain its end the larger the number of members composing it. Equally useful, and to be recommended, is the Law requiring that a distinct fund should be kept for every purpose, each member contributing proportionately.

This Ministry, which has followed up till now with the greatest interest the development of Societies of Mutual Aid, and has always taken steps to assist them, will not cease, now that these Societies are governed by suitable Laws, to bestow every care upon them and to use every means to increase their security. It is for this reason that I do not propose in this Circular to take leave of the Mutual Aid Societies, but to offer them every sort of advice, information, and moral support which may further their legal constitution and render their existence more secure.

In the Ministerial Project there was inscribed a provision in virtue of which a special office was instituted in this Ministry which was charged with furnishing, to those Societies who applied, all information which should most help in establishing the safest and most regular relation between the contributions and the grants; Parliament has suppressed this provision, holding that the Ministry can provide for carrying out this charge without the need of a Law; and, since the said office exists in this Administration, it is my purpose that it should answer the wants of the Societies in question, and, if required, should direct their action by information, suggestions, &c., especially as concerns the proportioning of the means to the ends which they have in view.

In Italy there are no statistics founded on sufficiently numerous observations taken in the country of the disease and mortality of members of Workmen's Societies; and this want, which constitutes at present a grave obstacle to the correct technical arrangement of the Societies, must be supplied as soon as possible. The Ministry has already taken the work in hand, and is confident of being able to accomplish it, the more so if the Societies will lend their effectual assistance by transmitting their annual Reports regularly (dealt with in Article 10 of the Law), and also the statistical information I propose to ask them for.

Lastly, it is my intention to institute competitions for prizes for those registered Societies whose organization is most perfect and most adapted to carry out the end they have in view.

The course to be followed by Mutual Aid Societies, actually existing and not recognized as legal bodies, in order to obtain legal status, is very simple. They must, in the first place, ascertain whether the Statute regulating their existence is in conformity with Articles 1, 2, and 3 of the Law; in fact, if the purposes of

the Society are those permitted to the said Societies, and if all the requirements indicated by the Law are met by the Statutes; this being done, it is sufficient to present to the Civil Tribunal in the jurisdiction of which the Society is situated a demand to be registered, and an authentic copy of their deed of incorporation. The existing Societies, the Statutes of which are not in conformity with the said Articles of the Law, must, however, call a general meeting of members in order to discuss the necessary reforms and to present later, together with the demand to be registered, an authentic copy of the revised Statute, and a copy of the Minutes of the aforesaid meeting. The Tribunal, having certified that the Statute contains the dispositions prescribed by law as above, will order the transcription and exhibition of the Statutes according to the forms laid down in the case of Companies. In complying with such conditions, the actually existing Societies will have obtained legal status without other formality.

I trust that the Workmen's Societies will draw all profit from the new Law, and will always realize those purposes of mutual aid and providence for which they merit the protection of the Government, the Parliament, and the country.

(Signed) B. GRIMALDI.

Humbert I, by the grace of God, and the will of the nation, King of Italy.

The Senate and Chamber of Deputies have approved:

We have sanctioned and promulgate as follows:—

Article 1. Workmen's Mutual Aid Societies can obtain legal status in the manner established by this Law, when they have some or all of the following ends in view:—

To assure to the members a pension in cases of illness, incapability to work, and old age.

To assist the families of deceased members.

Art. 2. Societies of Mutual Aid may, besides, help in the education of members and their families; assist members in acquiring implements for their trade; and may perform other functions proper to prudential institutions. In these cases, however, the Society must, in its annual estimates, specify its expenses, and how it intends to meet them.

Except as regards expenses of administration, the funds of the Society may not be applied to ends other than those indicated in this and the preceding Article.

Art. 3. The constitution of the Society, and the approval of its Statute, must be by Notarial Act, except the provisions of Articles 11 and 12 of this Law, according to Article 136 of the Commercial Code.

The Statute must expressly determine:—

The seat of the Society.

The end for which it is formed.

The conditions and methods for the entry and retirement of members; the duties which the members undertake, and the rights which they acquire.

The means and precautions for the employment and conservation of the funds of the Society.

The procedure required for the validity of general meetings, elections, and resolutions.

An obligation to prepare Minutes of general meetings, of meetings of executive officials, and of the Committee of Syndics.

The formation of a Committee of Executive Officials ("Executivi Uffici"), and of a Committee of Syndics, whose functions shall be determined.

The constitution of the representation of the Society, both (legal) in Courts of Law and elsewhere.

The particular precautions under which the dissolution or prorogation of the Society, and the modifications of its Statute, may be carried, when not contrary to the provisions contained in the preceding Articles.

Art. 4. The request for the registration of the Society shall be presented to the Chancery of the Civil Tribunal, together with an authentic copy of the deed constituting it, and of the Statutes.

The Tribunal, after certifying the compliance with the conditions required by the present Law, shall order the transcription and exhibition of the Statutes in the method and form established by Article 91 of the Commercial Code.

These formalities having been gone through, the Society obtains legal status, and constitutes a collective body distinct from the persons of its members.

Changes which may be made in the deed of incorporation or in the Statute will not have effect till the same formalities are gone through as those prescribed in the case of the first formation of the Society.

Art. 5. The Administrators of a Society must be chosen from its active members.

They are temporary representatives, changeable at will, without obligation to give security, except in so far as may be required by special provisions in the Statutes.

They are personally and unitedly responsible—

For the fulfilment of the duties inherent to their offices;

For the truth of the statements made in the Reports of the Society;

For the full observance of the Society's Statutes.

Such responsibility for acts of omission on the part of the Administrators shall not fall on any one of them who, without delay, shall record his dissent in the register of the resolutions of the Society, at the same time informing the Syndics of the fact in writing.

That Administrator shall not be responsible who did not take part, through justified absence, in the resolution from which the responsibility arises.

Besides civil responsibility, the Administrators, Directors,

Syndics, and Liquidators of Mutual Aid Societies who knowingly publish false facts with regard to the condition of the Society, or knowingly in all or in part conceal facts respecting the same in the Reports on the financial situation, or in Reports addressed to the General Assembly or the Tribunal, shall be punished with a fine of 100 lire, unless their offences are liable to heavier penalties under the Penal Code.

Art. 6. When suspicion has been aroused of grave irregularities in the fulfilment of the duties of the Administrators and Syndics of Societies of Mutual Aid, registered in conformity with this Law, the members to a number of not less than twenty of those belonging to the Society may denounce the fact to the Civil Court.

The latter, in the case where the accusation is found to be justified, shall proceed in conformity with the disposition of Article 153 of the Commercial Code, except as regards the security required from the petitioners.

Art. 7. When a Society of Mutual Aid contravenes Article 2 of the present Law, the Civil Tribunal, at the instance of the Public Prosecutor, or any of the members, shall summon the said Society to conform to the Law within a term not greater than fifteen days.

Should this term pass without any notice being taken of this summons, the Civil Tribunal, after citing the representative of the Society, shall order it to be expunged from the register of legally constituted Societies.

Art. 8. The legacies and donations which a Society has received or may receive for a fixed object having a permanent character, shall be kept distinct from the funds of the Society, and the income derived from the former must be applied in conformity to the purpose fixed by the testator or the donor. If the Society is liquidated, as in the case of its losing its legal status, these legacies and donations shall be dealt with according to the Laws in force on the "Opere Pie" (Benevolent Funds).

Art. 9. Societies of Mutual Aid registered in conformity with the present Law enjoy—

1. Exemption from stamp and registration duty conferred on Co-operative Societies by Article 228 of the Commercial Code.

2. The exemption from the tax on insurance, and the tax on personalty, according to Article 8 of the sole text of the Laws of Taxation on Incomes derived from Personalty, 24th August, 1877, No. 4021.

3. Similar privileges to those of the "Opere Pie" as regards gratuitous defence ("gratuito patrocinio") in the Law Courts, as regards exemption from stamp and registration tax, and as regards the measure of succession duty and duty on donations *inter vivos*.

4. Exemption from sequestration and seizure of pensions due by the Societies to members.

Art. 10. Registered Societies must transmit to the Ministry of Agriculture, Industry, and Commerce, through the Syndics of the communes in which they are situated, a copy of their own Regulations, and of the Report for the year. They must also transmit to

the same Ministry any statistical information that may be required of them.

Art. 11. Societies of Mutual Aid already existing at the time of the promulgation of the present Law, and already constituted as bodies corporate, in order to obtain the registration and the advantages which depend thereon, must make the necessary application, revising, when necessary, their Statutes in accordance with Article 3 of the present Law.

Art. 12. Societies already existing at the time of the promulgation of the present Law, and not recognized as bodies corporate, whose Statutes are in conformity with the provisions of the preceding Articles 1, 2, and 3, shall present, together with the demands for registration, an authentic copy of these Statutes, but are dispensed from all formalities connected with the formation of Corporations.

The Societies existing at the time of the promulgation of this Law, the Statutes of which are not in accordance with the above-named Articles, shall also be dispensed from the formalities for formation of Corporations, but they must revise their Statutes in a general meeting called for the purpose. Together with the demand for registration, they shall present an authentic copy of the Statutes thus revised, and a copy of the Minutes of the meeting in which the revision was approved.

The debit and credit account of such Societies must at the end of six months be transferred in the name of the new body, and the exemption mentioned in Article 9 will then be applied in the deeds necessary to this end.

Given at Rome April 15, 1886.

(Signed) UMBERTO.

(Signed) DEPRETIS.
GRIMALDI.
MAGLIANI.
TAJANI.

Inclosure 3 in No. 13.

Report of a Committee of the Chamber of Deputies on a Bill presented to the Italian Parliament; July 11, 1890.

(Translation.)

Gentlemen,

The present Bill had its origin in Parliament on the motion of Pietro Vacchelli and Luigi Ferrari. The Committee charged with its examination was induced by various motives to delay their Report.

The problem involved was of a very important nature, and very difficult of solution. Your Committee gave itself to the

study of the question with minute and patient analysis, but it is confident that the controversy to which the Project will give rise in the country and in the Chamber will offer a means for the solution of difficulties, and for the introduction of those improvements which an elevated and sincere criticism show to be necessary.

It was further our intention, in making the main idea of the Project public, to insure a widespread support from working men and also the benevolent co-operation of some of the principal Savings Banks of the kingdom, in order that this new and noble form of providence should, on its first appearance in public, meet with a favourable reception from those for whom it is principally intended, and also the strong support of those historical institu tions which promote, with conspicuous success, another no less noble form of popular providence.

Now that the main points of this Project, through the initiative of the greater Workmen's Association at Padua, and by regular Petition to Parliament, has been adopted by so many Societies of Mutual Aid, who together represent about 150,000 workers; that the Venetian Congress of the Societies of Mutual Aid assembled at Castlefranco, where about 8,000 workers were represented, voted for its adoption; now that some of the most important Savings Banks have, in their reply to the Venetian Congress, promised their distinguished and disinterested advocacy, and that the President of the Council, an old supporter of these humane projects, has announced his intention of giving it the most favourable consideration, the moment seems to be fitting to place our scheme before the public.

The idea from which the creation of a National Institute of Pensions is derived is a simple one, and is inspired by exalted sentiments of liberty and individual responsibility. It is not intended by it to withdraw from the workman the glorious responsibility of looking to the future which is emphasized and strengthened in Societies of Mutual Aid and Co-operation, but frankly to recognize the fact that, in the actual condition of Italian wages, Societies of Mutual Aid are not alone sufficient to provide a competent pension for aged workmen.

The National Institute proposed supplies this want, by drawing from special funds a sum sufficient to reach the great object in view. One of these principal sources will be fed with part of the net profits of the Postal Savings Banks. Sella, who was the founder of these, and the writer of a concise Report, which together co-operated in introducing them into Italy, made it clear, in public discussions, that the Postal Savings Banks should be institutions for public education and public providence, free from all idea of profit to the Treasury. The more they grow, the more the net profits will increase, and the greater would be the sums coming to the Pensions Fund. Why should we not justly hope that in some decades the profits of the Postal Savings Banks, without disturbing free saving, should approach a milliard? It will be seen, therefore, what an important part these profits would play in constituting the Pension Fund ("Cassa delle Pensioni") even if the

Minister of Finance wished to appropriate a fixed sum of the profits of the Postal Savings Bank for the benefit of the Treasury.

Another characteristic of this Institute is that it is not dependent on the State; no responsibility in the matter attaches to the Government. What took place in France, when the State was called upon to pay tens of millions for wrongly-calculated pensions and interest ill provided for, could not occur; nor could the Institution become, as in Germany, an ever-increasing expense falling on the Estimates. As in the case of the National Insurance Fund for Accidents to Workmen, conceived by the President of our Commission and by the mover of this Project of Law, and founded with the assistance of the Savings Bank of Milan, this Institute for old age would arise distinct from the Government, under the protection of our great institutions of saving and credit, which would not refuse their concurrence in such a useful work, and willingly applying a wise and fruitful decentralization, would associate with the Mutual Aid Societies a provident institution for the benefit of the Italian workman in his old age. The National Fund for Insurance against Industrial Accidents, which was looked upon with admiration at the Paris Exhibition, where it received the grand diploma of honour—the highest award—at present insures workmen against accidents at the lowest premiums, and meets its obligations with maternal solicitude and benevolence. The Savings Banks of Milan, Turin, Bologna, Venice, Rome, the "Monte dei Paschi" of Siena, and the Naples and Sicilian Banks, have no dividends to distribute, do not look to profit, but to the welfare of the Italian workman. And now that the Government has presented to the Chamber a Project of Law, the Report on which is ready, intended to render insurance against accidents obligatory in certain cases and in some of the more dangerous trades, the existence of a National Fund will be more than ever appreciated as an institution which protects us against the prevalent dangers of Financial Associations and from general State interference, as in Germany.

This will also be the case of the pensions for aged workmen. Let us first make the institution solid and secure, following, so to speak, our national duty; then we can examine the difficult problem whether it will not be proper to place part of the expense of the insurance against old age at the charge of the capitalist, and part at the charge of the worker; both shall be guaranteed ("integrate") by the allowance to the fund established in the above-mentioned way, and clearly defined in the Project of Law. Thus, by studying what is done elsewhere for the object of solving the great social problems, which are the pride and torment of our century, we shall proceed with Italian conscientiousness and Italian originality.

The idea of our Pensions Fund differs essentially from the tontine system, which, by dividing the profits after a given time among the surviving members, transforms the Association for Mutual Insurance into a Benefit Society, into which the element of

hazard enters. Our idea is derived from humanitarian sentiments, and leaves nothing to chance; the sums subscribed by the workmen and put to each individual's account, increased partly by the net profits of the Postal Savings Bank, by the shares of the predeceased members, and by other general savings, after twenty years from the first subscription, are transformed into annuities ("vitalizi") and redivided per head, thus carrying out the principle (within just limits) of one for all, all for one ("uno per tutti, tutti per uno"), and efficiently protecting the rights of the members and their families with such a system, the possibility of loss is excluded in the case of all the members, and it restores to the family of a man who dies before having a right to a pension his accumulated subscriptions, and it is thus that saving and insured providence are founded, assuming the semblance of one sole but doubly useful virtue.

To various of these conclusions, passed by large majorities by the Commission, sundry members have made objections, which, however, do not concern the sources from which the sums are derived for guaranteeing the savings of the workmen, nor are they opposed to the main idea of the new project.

The measure closes with a proposal which bids fair to realize one of our dearest and oldest ideals. Confident that timely help will not be lacking from the Savings Bank of Milan and the other institutions confederated in the good work, we hope that in Rome may arise the august temple of popular Italian providence gathering round itself, harmoniously conjoined, the two great institutions of popular insurance against accident and against old age. They are both offshoots of the same principle, which has undergone the same vicissitudes and been subject to the same discussion in all civilized States, and seem to us destined to live and work together, fostered and guarded in one and the same place, although technically distinct.

(Signed) LUZZATTI.

Project of Law prepared by the Committee.

Article 1. A national pension institute for workmen in their old age is hereby created. It consists of a self-governing body corporate, the seat of which is fixed in Rome.

It involves a Central Fund and Local Funds regulated according to Article 3.

Art. 2. A Superior Commission is instituted, charged with discussing questions of general organization and management connected with the Pension Institute for aged workmen and the Local Funds.

By Royal Decree, the mode of representation in the Superior Commission, and its powers in arranging official details, shall be determined according to the number and status of the bodies which contribute in endowing the Institute.

Art. 3. The separate Local Funds are managed, in accordance with the provisions of the present Law, by the ordinary Savings Banks, and by those Associations of Mutual Aid having the necessary qualifications, and are specially authorized to act by the Superior Commission according to the rules laid down in the Regulation.

The Associations of Mutual Life Insurance not having objects of profit, and not declaring dividends or giving interest on the reserve fund, are placed on the same footing as the Savings Banks and Mutual Aid Societies.

Art. 4. In order to be authorized according to the provisions of the preceding Article, every Savings Bank and Mutual Aid Society must establish a pension fund, which shall bear the name of the original Institute, and shall apply in this work a guarantee fund of not less than 50,000 lire of unemployed capital, or capital bearing no interest, and repayable by degrees as sums come in to meet it.

Two or more Savings Banks or Mutual Aid Societies may unite in one body, having one principal office to carry on the Pensions Fund, which shall bear the title of the United Societies and the name of the commune in which the said office is situate; it shall, however, remain in the power of the Society to establish the central office at one of the associated Institutes.

In such cases the shares of the separate associated Institutes for the guarantee fund may be less than 50,000 lire, provided that they together reach that sum.

Art. 5. The management of the Local Funds is under the supervision of the Superior Commission, confided to the Administration of the original Institute, but it must be quite distinct from the management of the accounts and the administration of its own capital.

When the Pension Fund is instituted by a Union, the administration is organized according to special arrangement between the associated Institutes, which must be approved by the Superior Commission. This administration could also be trusted to a single one of the Societies, and in such cases the provisions stated in the second paragraph of the preceding Article comes into force.

The original Institute or member of a Union is not responsible for the management except in proportion to the fund assigned by the terms of Article 4, always excepting the personal responsibility of the administrators.

Art. 6. Italian citizens of either sex, whatever be their age, can be inscribed at the National Institute for Pensions, provided they are members of a Society of Mutual Aid or Co-operation have a recognized legal status, and have received from the Syndic a certificate showing that they are workmen, or belonging to a family of workmen. They can inscribe themselves on any of the Local Funds or at the Mutual Life Insurance Societies referred to in Article 3.

The local administration of the Fund decides, without appeal, as to the admissibility of the request.

Art. 7. Each Institute or Union receives names within the

territory assigned to them by authorization of the Superior Commission, but it carries on business with the subscribers and pensioners in every part of the national territory and through the Consul and Vice-Consuls abroad. The Mutual Life Insurance Companies mentioned in Article 3 can extend their action to all parts. The clerical work of the Funds in their relations with the members, and between the Funds themselves, is done gratuitously by the Postal Savings Banks.

Art. 8. The provisional, or, as the case may be, final revenues of the Central Fund are made up in the following manner:—

Six-tenths of the net annual profits of the Postal Savings Banks, referred to in the Law of the 27th May, 1875, M. 27779, Series 2A;

2. Six-tenths of the net profits annually derived from the employment of the judicial deposits referred to in Article 8 of the Law of the 29th June, 1882, M. 835, Series 3A;

3. Sums derived from the provisorial and "consorzio" notes, and those which were formerly "consorzio" notes not presented for exchange within the time established by Articles 7 and 8 of the Law of the 7th April, 1881, N. 133, Series 3A;

4. The surplus of the income of the Fund for Public Worship reverting to the State by the provisions of Article 35 of the Law of the 7th July, 1866, N. 3036, till it reaches the sum of 20 millions, interest not included;

5. The intestate property to which the State succeeds according to Article 758 of the Civil Code;

6. Sums which may come to the Fund from any source whatsoever.

Art. 9. The revenue of the Local Funds are formed from the interest of the sums paid in as guarantees by the Local Funds, of the payments made by the subscribers or by other parties in their favour, and by legacies for special purposes left to particular associates, or groups of associates.

Art. 10. It is the duty of the Commission mentioned in Article 2 to decide respecting the investment of the capital and the disposable sums coming from the Pension Funds, central and local; which, except the sums applied to the acquisition of premises for offices, with the provisos laid down in the Regulations, must be exclusively invested in Italian Public Debt, in shares having the guarantee of the Italian State, in Italian Treasury bonds, in interest-bearing deposits at the Deposit and Loan Bank, or in shares of the Italian Crédit Foncier. Other forms of investment may be authorized by Royal Decree promulgated after consultation with the Council of State.

Art. 11. Each subscriber has one individual account. He may make one or more deposits in the course of every year in a sum not in the aggregate above 500 lire annually. Subscribers acquire a right to pension after twenty years from their first subscription, provided they have then completed 59 years of age, with power to retard the enjoyment of the pension, in order to increase it.

The pension is calculated by converting into an annuity the

capital formed by the subscriptions and the accumulated interest. The rules regulating this conversion are to be left to the Local Funds, and those concerning re-assurances at the Central Fund, the proportions* (according to the different ages) between capital and income, and the Tables of mortality and of interest, according to which these proportions are calculated, shall be determined by special Royal Decree, after consultation with the Superior Commission of the National Pensions Institute.

Art. 12. The pension calculated according to the subscriptions of the associate may not exceed the sum of 500 lire a-year.

The sums exceeding the capital necessary to produce such a pension shall, on the first payment of the pension, be restored with compound annual interest. The sums to be divided, consisting of the profits on the common fund (explained in Article 15), shall go to increase the capital formed by the payments of the subscribers and the respective interest till the pension reaches the sum of 500 lire, or can, to the extent of one-half, be paid in money to the associate when the pension becomes due, should he desire it.

Art. 13. The sums paid up by the subscribers who die before becoming entitled to a pension must immediately be paid over to their successors as soon as it is demanded, increased by the compound interest according to the rate fixed by the Superior Commission, without taking into account any divisions made under Article 14, which will go to increase the common fund to be divided among the other associates according to the terms of Article 14.

The word "successors" is intended to mean legitimate successors, as in Article 721 of the Civil Code (the State, whose place is taken by the Pension Fund, being excluded), and legatees.

Art. 14. The Central Fund accumulates for fifteen years from the day of its foundation the half of the interest and profits accruing from the employment of the sums which form its funds (according to the tenour of Article 9).

The other half is equally divided per head among all the subscribers during the fifteen years above mentioned, and seven-tenths in the sixteenth year, and in all successive years.

No subscriber's account, however, can be credited with a larger sum than that paid in, in the aggregate, to his credit. The sums which are in excess in a year, on account of such limitations, shall accumulate with those disposable in the succeeding year, and thus from year to year.

Art. 15. From the beginning of the sixteenth year of the foundation of the Pensions Fund, and in each of the succeeding years, three-tenths of all the annual interest derived from the capital, in whatever way this has come to the Central Fund, must be applied to increasing the capital of the Fund.

Art. 16. At the end of every five years, in proportion to the mortality which has taken place, and to the interest accrued from the employment of the funds of the Central and separate Local

* Actuarial Tables.

Funds, the Superior Commission shall determine the surplus or deficit to be applied to each Fund. In the case of surplus, this shall be assigned to the reserve fund of the Central Fund from which it shall be taken and assigned to the separate Local Funds which may stand in need of it, in case of deficit, and shall proceed at the same time to an equivalent modification of the Table of Proportions concerning which mention is made in Article 11, in order to obtain the proportion between the interest and the means at the disposal of the said Bank.

Art. 17. Societies of Mutual Aid, having a legal status, can pay into the Fund sums which they have collected for the purpose of forming pensions for the members; such payments can be made by collective or individual inscription, according to arrangements to be made with the separate Local Funds, and to be approved by the Superior Commission.

Art. 18. The pensions, and whatever sums to the credit of the subscribers there may be in the Pensions Bank, admitted to the benefit of this Law, cannot be sequestrated or ceded, and can be claimed only by power of attorney in case of illness or hindrance, certified by the Syndic of the commune in which the residence of the subscriber is fixed.

Art. 19. The Pension Funds enjoy the same privileges as regards fiscal exemptions as the ordinary and Postal Savings Banks.

The deeds founding the Central and Local Funds, and any future modifications in their Statutes, or the transfer of shares in the Public Debt in which the capital of the Funds may be invested, are exempted from stamp, registration, and all other taxes. The donations and payments made in favour of the Bank, either *inter vivos* or on account of death, are exempt from registration, stamp, and mortgage tax, and from all other taxes.

Art. 20. On the motion of the Superior Commission, and with the approval of the Government, other forms of provident insurance ("previdenza assicuratrice") may be added to those existing, and may be worked by the Pensions Fund.

Power is given to the King's Government, after agreement with those Foundations ("enti fondatori"), to unite at Rome the Institute for Pensioning Old Age and the Institute for the Insurance of Workmen against Accidents.

Art. 21. The present Law shall be carried into effect by means of a Regulation to be approved by Royal Decree, after consultation with the Council of State

MONTENEGRO.

No. 14.

Mr. Baring to the Marquis of Salisbury.—(*Received May* 18.)

Cettinjé, May 10, 1891.

My Lord,

I HAVE the honour to acknowledge the receipt of your Lordship's Circular of the 23rd ultimo, instructing me to furnish information respecting assistance afforded or facilities given by the State to the provision of the industrial population for old age, and, in reply, beg to state that there is no legislation on the subject in this country.

I have, &c.

(Signed) WALTER BARING.

NETHERLANDS.

No. 15.

Sir H. Rumbold to the Marquis of Salisbury.—(*Received May* 12.)

The Hague, May 11, 1891.

My Lord,

IN reply to your Lordship's Circular of the 23rd ultimo, desiring me to procure information on the subject of "the assistance afforded or facilities given by the Governments of Europe to the provision of the industrial population for old age, whether in the shape of compulsory insurance, State annuities, State guarantee of the security of industrial savings, or grants to Friendly or Benefit Societies, and 'Sociétés de Secours Mutuels,'" I have the honour to report that no legislative enactments exist in this country in favour of aged workmen as a class.

At the same time, the pensions to be granted to superannuated workmen employed by the day in the Royal establishments connected with the army and navy have been determined by a Law dated the 18th July, 1890.

I have, &c.

(Signed) HORACE RUMBOLD.

NORWAY.

No. 16.

Sir F. Plunkett to the Marquis of Salisbury.—(Received May 28.)

My Lord, *Stockholm, May 24, 1891.*

WITH reference to your Lordship's Circular of the 23rd ultimo, requesting information as to whether the Swedish or Norwegian Governments afford any assistance, or give any facilities to the provision of the industrial population for old age, I have the honour to report that, up to the present time, the only aid granted by the Swedish Government has been a State guarantee of the security of the sums invested in the Post Office Savings Banks.

The regulations and conditions under which sums may be deposited in these Banks are generally similar to those which obtain in the British Post Office Savings Bank, the principal difference being that the rate of interest granted is somewhat higher; it is usually fixed at about $3\frac{1}{3}$ per cent., but is subject to alteration from time to time by Royal Decree, according to the variations in the general rate of interest throughout the country.

A Bill, however, was passed by the last Riksdag for subsidizing those Friendly or Benefit Societies in Sweden which give assistance to the sick. It is expected this Bill will shortly obtain the Royal assent.

The principal provisions of this Bill are as follows:—

1. Before any pecuniary aid is afforded by the State to any Friendly or Benefit Society its income from private sources must amount to at least three times as much as the Government subsidy claimed.

2. For every Society not exceeding fifty members, it is proposed to grant 1 krona (1*s.* $1\frac{1}{2}$*d.*) per member from State resources.

For every Society not exceeding 250 members, it is proposed to grant 1 krona (1*s.* $1\frac{1}{2}$*d.*) per member for fifty members, and 50 öre ($6\frac{3}{4}$*d.*) per member for as many as there may be in excess of fifty.

For every member above 250, 25 öre ($3\frac{1}{4}$*d.*) to be granted.

No one Society, however, to be entitled to more than 300 kronor (16*l.* 10*s.*) from State resources.

I have the honour to inclose copy of a despatch from Mr. Acting Consul-General MacGregor, reporting that no State aid is given in Norway.

I have, &c.

(Signed) F. R. PLUNKETT.

Inclosure in No. 16.

Acting Consul-General MacGregor to Sir F. Plunkett.

Sir, *Christiania, May* 15, 1891.

With reference to your despatch of the 27th April last, I have the honour to inform you that no assistance has hitherto been afforded by the Norwegian Government towards the provision of the industrial population for old age.

This question, with several others, was referred to a Royal Commission in 1885, but no proposals have been made with regard to it by the Commissioners.

I have, &c.

(Signed) A. STEWART MACGREGOR.

PORTUGAL.

No. 17.

Sir G. Petre to the Marquis of Salisbury.—(*Received May* 28.)

My Lord, *Lisbon, May* 25, 1891.

On the receipt of your Lordship's Circular of the 23rd ultimo, at once addressed a note to the Portuguese Minister for Foreign Affairs asking his Excellency to be so good as to furnish this Legation, for the information of Her Majesty's Government, with a Return of the assistance afforded, or facilities given, by the Portuguese Government to the provision of the industrial population for old age.

I have now the honour to transmit to your Lordship herewith a translation of a note which I have received from Senhor du Bocage in reply.

I have, &c.

(Signed) GEORGE G. PETRE.

Inclosure in No. 17.

Senhor du Bocage to Sir G. Petre.

(Translation.) *Foreign Department, Lisbon,*
Your Excellency. *May* 19, 1891.

In reply to the note of the 30th ultimo in which your Excellency expressed a wish to be informed as to any Portuguese institutions for affording assistance to operatives in their old age, I have the honour to state to your Excellency that one of the legal objects of the Mutual Assistance Associations (Decree of the 28th February last) is to provide pensions for any of the members who are permanently incapacitated for work either through illness or advanced age; that in Portugal there is no obligatory insurance; and that the State maintains a Savings Bank with agencies and sub-agencies throughout the whole country, and it has accorded its approval to a great many Savings Banks for operatives —which establishments are carried on as private concerns and without any guarantee on the part of the Government.

I avail, &c.

(Signed) J. V. BARBOZA DU BOCAGE.

ROUMANIA.

No. 18.

Sir F. Lascelles to the Marquis of Salisbury.—(*Received May* 15.)

My Lord, *Bucharest, May* 5, 1891.

With reference to your Lordship's Circular despatch of the 23rd ultimo, I have the honour to report that there are no Societies under State organization in Roumania for the provision of the industrial population in their old age, whether in the shape of compulsory insurance, State annuities, or State guarantees of the security of industrial savings, or grants to Friendly or Benefit Societies or "Sociétés de Secours Mutuels."

Such relief as is given to the aged or deserving poor is rather a matter of private charity than of State organization, and is given in meritorious cases by the Hospitals Coltei and Brancovan. There is also a certain sum expended annually by the "Mairie" and by the Ministry for Public Instruction in clothes and firing to poor children during the winter months, and an asylum is given

in "hospices" and other institutions founded by private individuals, such as the "Asile Slatineano," to the aged and infirm poor.

I have, &c.
(Signed) FRANK C. LASCELLES.

RUSSIA.

No. 19.

Mr. Howard to the Marquis of Salisbury.—(*Received September* 21.)

My Lord, *St. Petersburgh, September* 15, 1891.

With reference to Sir Robert Morier's despatch of the 15th July last, on the subject of the Return moved for in the House of Commons of the assistance and facilities given by the Russian Government to the provision of the industrial population for old age, I have the honour to inform your Lordship that, on inquiry at the Ministry of Foreign Affairs, I find that there is no probability of the Return in question being furnished to Her Majesty's Embassy for some months.

It was explained to me that the subject was so wide, and the institutions and foundations for the purpose in question so numerous in Russia, that it was perfectly impossible to obtain the desired information within a limited period, but that every effort will be made to complete the Return at an early date.

Under these circumstances it would perhaps be best not to wait for the reply from the Russian Government before issuing the Parliamentary paper containing the answers of the other foreign Powers on the subject.

I have, &c.
(Signed) HENRY HOWARD.

SAXE-COBURG-GOTHA.

No. 20.

Mr. Milbanke to the Marquis of Salisbury.—(*Received May* 5.)

My Lord, *Coburg, May* 2, 1891.

With reference to your Lordship's Circular despatch of the 23rd ultimo, I have the honour to state that no further assistance is given by the Ducal Government to the provision of the industrial population for old age beyond that which is regulated by the Imperial German Laws which have been passed on the subject by the Reichstag at Berlin.

I have, &c.

(Signed) RALPH MILBANKE.

SAXONY.

No. 21.

Mr. Strachey to the Marquis of Salisbury.—(*Received June* 1.)

My Lord, *Dresden, May* 22, 1891.

Replying to the inquiry respecting provision for old age, I have the honour to state that this kingdom falls under the Imperial Insurance Law of last year, a detailed summary of which was published at the time by the Office.

I have, &c.

(Signed) G. STRACHEY.

SERVIA.

No. 22.

Mr. F. R. St. John to the Marquis of Salisbury.—(*Received May* 29.).

My Lord, *Belgrade, May* 26, 1891.

I have the honour to acknowledge the receipt of your Lordship's Circular despatch of the 23rd ultimo, instructing me to furnish information respecting State assistance granted

by the Servian Government to the provision of the industrial population for old age; and to state that, in reply to my request for information on the subject, I have received the inclosed Memorandum from the Foreign Department, from which it will be seen that the legislation of this country contains no special regulations respecting State aid to the industrial population; and that the only case in which facilities are afforded by the Government has been in the formation of a Savings Bank at the Royal Foundry of Kraguiévatz.

I have, &c.
(Signed) F. R. ST. JOHN.

Inclosure in No. 22.

Memorandum.

(Translation.)

SERVIAN legislation contains no special provisions with regard to factory laws, as "industry," so termed in the general and European sense of the word, does not exist in Servia.

The working classes do not form the subject of any law or special Regulation.

Article 36 of the Communal Law provides as follows:—

"The Communal Tribunal is invested with police authority, in the sense that it is charged with the duty of taking prompt measures, in the district of the commune, with regard to mendicity and persons out of employ."

Besides this, the offence of begging is provided for in the Penal Code, when the individual who solicits private charity is able-bodied and capable of working.

The foundry of Kraguievatz has established a savings bank for providing relief for aged workpeople or invalids. This bank is maintained by stoppages from the worker's pay, and is administered by the direction of the foundry. M. Waiffert, a manufacturer at Belgrade, has established a similar bank.

Belgrade, May 20, 1891.

SPAIN.

No. 23.

Sir Clare Ford to the Marquis of Salisbury.—(Received June 1.)

My Lord, *Madrid, May 31, 1891.*

With reference to your Lordship's Circular despatch of the 23rd ultimo, in which your Lordship requests me to obtain certain information respecting any provisions which may exist in Spain for the relief of the industrial population who are advanced in years, I have the honour to inform your Lordship that I have ascertained that no provisions of the kind indicated in your Lordship's despatch exist in Spain.

Invalids and old people belonging to the industrial classes are entirely dependent for relief on the charity of private individuals.

I have, &c.

(Signed) FRANCIS CLARE FORD.

SWITZERLAND.

No. 24.

Mr. Scott to the Marquis of Salisbury.—(Received May 4.)

My Lord, *Berne, May 1, 1891.*

With reference to your Lordship's Circular despatch of the 23rd ultimo, I have the honour to report that, at present, no assistance whatever is afforded by the Federal Government to the provision of the industrial population for old age.

As I have already had the honour to inform your Lordship, an Additional Article to the Federal Constitution was voted last year by the Federal Assembly, and subsequently adopted by the people at the Referendum, empowering the Confederation to legislate on the subject of insurance against accidents and illness; but it is not the present intention of the Federal Government to include in the measure of compulsory insurance, which they are preparing for presentation to the Chambers, any scheme of insurance for old age and infirmity,

I have, &c.

(Signed) CHARLES S. SCOTT.

TURKEY.

No. 25.

Sir W. White to the Marquis of Salisbury.—(*Received May* 4.)

My Lord, *Constantinople, April* 30, 1891.

In reply to your Lordship's Circular despatch of the 23rd instant, I have the honour to report that no industrial class, properly so termed, exists in Turkey, nor is there any legislation in this country dealing with the subject of compulsory insurance, State annuities, &c. The assistance granted by the Sultan in special cases is drawn from the Imperial Civil List or Privy Purse; and as such expenditure depends entirely on His Majesty's pleasure, no records thereof can be obtained.

I have, &c.

(Signed) W. A. WHITE.

WURTEMBERG.

No. 26.

Mr. Drummond to the Marquis of Salisbury.—(*Received July* 23.)

My Lord, *Munich, July* 21, 1891.

With reference to your Lordship's despatch of the 8th instant, and to Mr. Helyar's despatch of the 10th instant, I have the honour to inform your Lordship that I have received a note from the Würtemberg Ministry for Foreign Affairs in reply to Mr. Helyar's despatch, in which he requested to be informed as to the provisions made by the Würtemberg Government for the assurance of the working classes in their old age, that none existed before the new Imperial Law was passed on the 22nd June, 1889, in reference thereto, and which has been acted on since the 1st January of this year.

I have, &c.

(Signed) VICTOR DRUMMOND.

COMMERCIAL. No. 21 (1891).

PAPERS

RELATING TO THE

NEW RUSSIAN TARIFF.

Presented to both Houses of Parliament by Command of Her Majesty.
August 1891.

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Papers relating to the new Russian Tariff.

No. 1.

Sir R. Morier to the Marquis of Salisbury.—(*Received July* 6.)

St. Petersburgh, July 2, 1891.

My Lord,

THE new Russian Tariff which is to come into force on the 13th (1st) instant has been published to-day.

I have the honour to inclose herewith a list of the principal changes affecting British imports, and shall, with as little delay as possible, forward to your Lordship certain explanations and remarks on the subject of these changes.

I have, &c.

(Signed) R. B. D. MORIER.

Inclosure in No. 1.

List of the principal Changes in the Russian Tariff affecting British Imports.

		Old Rate.	New Rate.
		R. c.	R. c.
Starch	Per pood ..	1 68	1 40
Rice (cleaned)	,, ..	0 84	0 70
Salt	,, ..	0 24	0 20
Herrings	,, ..	0 32·4	0 27
Porter, beer, and ale (bottled)	,, ..	0 24	0 20
Plants, flowers, and leaves—			
(*a.*) Parts in their natural form (not specially named)	,, ..	0 12	0 10
(*b.*) Coprah	,, ..	0 12	0 15
(*c.*) Plants and their parts used in medicine, prepared materials for basket work, straw, cleaned or dyed, reeds, and other similar material	,, ..	0 60	0 50
Coal—			
(*a.*) Black Sea and Azov ports	,, ..	0 04·2	0 03
(*b.*) Baltic ports	,, ..	0 01	0 01
Coke—			
(*a.*) Black Sea and Azov ports	,, ..	0 06·3	0 04·5
(*b.*) Baltic ports	,, ..	0 01·5	0 01·5
Note.—Duty on coal and coke to the Baltic ports to remain fixed till January 1, 1898. To the Black Sea and Azov an extra 40 per cent. will be levied till July 1, 1892. Duty free to the White Sea.			
Manures—			
(*a.*) Bone dust and phosphates	,, ..	Free.	0 02
(*b.*) Super-phosphates	,, ..	,,	0 05
Jute (raw)	,, ..	0 48	0 60
Fire-bricks, fire-clay pipes, &c.	,, ..	Free.	0 06
Iron ships—			
(*a.*) Up to 100 tons	Per ton ..	45 60	38 00
(*b.*) From 100 to 1,500 tons	,, ..	24 00	20 00
(*c.*) From 1,500 tons upwards	,, ..	12 00	10 00
Leather (dressed)—			
(*a.*) Small	Per pood ..	12 96	11 00
(*b.*) Large	,, ..	7 20	6 00

		Old Rate.	New Rate.
		R. c.	R. c.
Yarns (flax, hemp, and jute)	Per pood	6 36	6 00
Wool (raw, washed, or unwashed)	"	2 40	2 00
Cotton wool (wadding)—			
(*a.*) Undyed	"	2 40	2 20
(*b.*) Dyed	"	2 40	3 20
Yarns (cotton)—			
1. Up to No. 40—			
(*a.*) Raw	"	4 32	4 20
(*b.*) Bleached and dyed	"	5 64	5 40
2. From No. 40 to No. 50—			
(*a.*) Raw	"	6 00	5 70
(*b.*) Bleached and dyed	"	7 20	6 80
3. From No. 50 upwards—			
(*a.*) Raw	"	9 00	8 50
(*b.*) Bleached and dyed	"	10 20	9 60
Sewing cotton on wooden spools (gross weight)	"	9 60	9 00
Ropes and cords of cotton yarn (new classification)	"	..	5 25
Sheet-iron (Nos. above 25)	"	0 84	1 00
Tin-plates	"	1 86	1 70
Iron plates coated with zinc, copper, nickel, and other simple metals	"	1 86	1 70
Steel sheets (Nos. above 25)	"	0 84	1 00
Copper—			
(*a.*) Pigs	"	3 00	2 50
(*b.*) Bars and sheets	"	3 72	3 10
Tin—			
(*a.*) Pigs	"	0 54	0 45
(*b.*) Sheets	"	1 02	1 00
Quicksilver	"	2 88	2 40
Lead—			
(*a.*) Pigs	"	0 12	0 10
(*b.*) Sheets, wire, and pipes	"	0 24	0 30
Zinc—			
(*a.*) Pigs	"	0 54	0 50
(*b.*) Sheets	"	1 02	1 00
Dye-woods (logs)	"	0 07·2	0 06
Indigo	"	3 96	3 30
Indigotine (dry extract of indigo)	"	6 00	17 00
Borax—			
(*a.*) Raw	"	0 13·2	0 08
(*b.*) Refined	"	0 13·2	1 20
Oils—			
Vegetable and animal, not specially named	"	2 64	2 20
Cocoa-nut and palm	"	0 78	1 00
Emery and pumice—			
(*a.*) In blocks	"	0 18	0 08
(*b.*) Emery, pumice, and graphite in powder	"	0 36	0 30
Patent medicines	"	24 00	20 00
Pottery—			
Vessels and all other articles, except pipes and those specially named, coloured, painted, or gilt; coloured tiles for walls and flooring	"	1 56	0 75
Earthenware—			
(*a.*) White and single coloured	"	1 20	1 00
(*b.*) With single coloured borders	"	1 56	1 40
(*c.*) Painted, and with borders of gilt, or more than one colour	"	3 96	3 75
Porcelain—			
(*a.*) White and single coloured, or with coloured or gilt borders	"	6 36	5 30
(*b.*) Majolica (new classification)	"	..	5 30
(*c.*) Vessels painted, or with coloured or gilt borders; also biscuit china, white and single coloured	"	12 66	10 60
(*d.*) Biscuit china for decorative purposes	"	25 32	21 00
Iron and steel (articles)—			
(*a.*) Smith's work, wrought or cast	"	1 44	1 70
(*b.*) Polished, browned or worked (more than 5 lb. in the piece)	"	1 68	1 70
(*c.*) Less than 5 lb. in the piece	"	3 00	2 70
(*d.*) Locks (except brass) and wood screws	"	4 80	4 00
(*e.*) Boilers, tanks, &c.	"	1 68	1 70
Iron and steel (wire-work)—			
(*a.*) Not specially named	"	3 30	3 20
(*b.*) Cards	"	3 30	4 40
Scythes and sickles	"	1 68	1 40
Tools (hand)	"	1 68	1 40

		Old Rate.	New Rate.
		R. c.	R. c.
Machinery—			
(*a.*) Where copper is the chief material	Per pood	4 20	4 80
(*b.*) Dynamos	„	1 68	4 80
(*c.*) Locomotives	„	2 40	2 00
(*d.*) Steam fire-engines	„	1 68	2 00
(*e.*) Agricultural	„	0 84	0 70
(*f.*) Locomobiles, with steam thrashers	„	1 68	1 40
(*g.*) Not specially mentioned	„	1 68	1 70
Note.—Parts of machinery not imported with the machine—			
Copper and bronze	„	..	4 80
Iron and steel	„	..	1 60
Linen, cambric and lawn, mixed or unmixed with cotton	Per lb.	2 16	1 00
Bags (jute)	Per pood	2 88	2 60
Wool or goat's hair textiles, mixed or unmixed with cotton—			
(*a.*) All kinds not specially named	Per lb.	1 32	1 20
(*b.*) Of worsted yarns, or mixed with the same	„	1 32	1 50
(The above, if printed, would cost 30 per cent. more.)			
Cotton cloth—			
1. Unbleached and bleached—			
(*a*) Up to 8 arshins square to the lb.	„	0 42	0 35
(*b.*) From 8 to 12 arshins to the lb.	„	55 c. and 42 c.	0 46
2. Printed or dyed—			
Up to 8 arshins to the lb.	„	0 74·4	0 62
Cotton velvet	„	0 66	0 60
Anti-gras (for decoration) and muslin curtains	„	1 80	1 50
Under-clothing of cotton, linen, and wool (plain)	„	2 16	1 80
Rosin	Per pood	0 15·6	0 40
Carpets of wool	Per lb.	0 48	0 40
Note.—Woollen warps for carpets, 5 roubles per pood gross weight.			
Salammoniac, carbonate, and nitrate of ammonia	Per pood	1 44	1 00
Sulphate of ammonia	„	0 60	0 55
Baryta, sulphate, and carbonate artificially prepared	„	2 88	1 00
Arsenic in metallic form (white, red, and yellow)	„	0 66	0 55
Bichromate of potash and bichromate of soda	„	3 18	2 65
Red prussiate of potash	„	3 18	4 00
Nitrate of soda	„	0 07·2	0 06
Nitrate of potash	„	0 60	0 65
Natural salts (not specially named, unrefined)	„	0 07·2	0 10
Silicate of soda and potash	„	0 36	0 55
Carbonate of soda and carbonate of potash	„	0 48	0 55
Bicarbonate of soda	„	0 36	0 90
Bicarbonate of potash	„	2 88	0 90
Caustic soda and potash—			
(*a.*) Unrefined	„	0 72	0 90
(*b.*) Refined	„	0 72	4 00
Sulphate of soda	„	0 18	0 20
Nitric and muriatic acid	„	0 52·8	0 44
Chloride of lime	„	0 52·8	0 70
Suphuric acid	„	0 26 4	0 22
Suphuric acid (fuming)	„	0 72	1 00
Sulphate of iron	„	0 26·4	0 22
Sulphate of copper	„	1 20	1 00

No. 2.

Sir R. Morier to the Marquis of Salisbury.—(*Received July 7.*)

St. Petersburgh, July 3, 1891.

My Lord,

IN my despatch of the 2nd instant I had the honour to inclose a list, prepared under my instructions by Mr. Law, showing the changes of duties under the new Customs Tariff affecting some of the more important British imports into Russia, and which, through the courtesy of his Excellency M. de Wischnigradsky, the Minister of Finance, I was enabled to forward to your Lordship on the same day that the new Tariff was published.

I have now the honour to transmit herewith to your Lordship a letter which I have received from Mr. Law, inclosing a Memorandum prepared by him, indicating the particular changes affecting articles concerning the trade in which representations

have at various dates been made to the Foreign Office by certain Chambers of Commerce and Trade Associations.

Your Lordship will observe that the representations I have made to the Russian Government to meet the views expressed by the Chambers of Commerce in England have not been without effect.

It may be noted with satisfaction that, although on some classes of goods of much importance to British trade, and notably on chemicals, the new duties have been fixed at a considerably increased rate, on many British imports no increased duty is to be levied, and that on some very important articles to which my attention has been specially directed, such as salt, herrings, starch, portable engines, pottery, earthenware, porcelain, jute bags, under-clothing, and straw plaiting, the duties have been reduced, and I should add that a reduction of the duty on coal is promised for next year.

I have, &c.
(Signed) R. B. D. MORIER.

Inclosure 1 in No. 2.

Mr. Law to Sir R. Morier.

Sir, *St. Petersburgh, July* 2, 1891.

IN submitting to your Excellency the list which I have prepared of the more important changes affecting British commerce in the new Russian Customs Tariff published this day, I also subjoin a Memorandum indicating the particular changes affecting articles concerning British trade in which representations have at various dates been made to the Foreign Office by certain Chambers of Commerce and Trade Associations.

I am glad to be able to point out that in the majority of cases the new Tariff will cause no increase, but, on the contrary, a decrease in the present rates of duty on the articles concerning which special representations have been made to the Russian Government.

I have, &c.
(Signed) E. Fg. LAW.

Inclosure 2 in No. 2.

Memorandum on Russian Customs Tariff, 1891, *by Mr. E. Fg. Law.*

Salt.—IN a letter, dated the 12th January, 1888, and addressed to the Foreign Office by the Northwich Chamber of Commerce, complaints were made as to the increasing duties on salt. This duty, which has till now been reckoned at 24 copecks per pood, is, under the new Tariff, reduced to 20 copecks per pood.

Anti-gras and Under-clothing.—The Nottingham Chamber of Commerce complained of the duties on these articles in their letter to the Foreign Office of the 24th January, 1888. The duties have now been respectively reduced from 1 r. 80 c. to 1 r. 50 c., and from 2 r. 16 c. to 1 r. 80 c.

Straw-plaiting.—The Luton Chamber of Commerce addressed representations to the Foreign Office concerning the duty on this article the 25th January, 1888. The duty has now been reduced from 1 r. 26 c. to 1 r. per lb.

Portable Engines.—In a letter, dated the 2nd February, 1888, the Association of Agricultural Engineers requested the Foreign Office to endeavour to obtain a reduction of the duty on portable engines supplied with steam thrashing-machines, and also on the parts of these engines which, although accompanying them, are usually packed separately. The duty on portable engines delivered with thrashing-machines has been reduced from 1 r. 68 c. to 1 r. 40 c., and their parts, whether packed separately or not, will be taxed at the same rate as the machines themselves.

Alkalis.—The Honorary Secretary of the Alkali Association, in a letter dated the 6th February, 1888, requested that endeavours might be made to secure in the Russian Tariff the separate classification of bicarbonate of soda and soda-ash. In the new Tariff bicarbonate of soda is classed at 90 copecks, and soda-ash is classed at

55 copecks per pood. These duties, though much lower than those mentioned in the letter referred to, appear, however, to be higher than those lately in force.

Earthenware.—In a letter dated the 18th May, 1888, the Staffordshire Chamber of Commerce made representations to the Foreign Office concerning the duties on earthenware. Certain reductions in accordance with the list already forwarded have now been made in the duties on all classes of pottery, earthenware, and porcelain.

Jute Bags.—Jute bags are among the articles enumerated in the letter addressed to the Foreign Office by the Leith Chamber of Commerce in their letter of the 17th February, 1888. The duty on jute bags has been reduced from 2 r. 88 c. to 2 r. 60 c. per pood.

Herrings.—Numerous representations concerning the herring trade to Russia have been made by the Fishery Board for Scotland. The duty on herrings has now been reduced from 32·4 copecks per pood to 27 copecks.

(Signed) E. Fg. LAW.

N.B.—The advantage gained for foreign manufactures, even where the duty is only reduced to its original level in 1888, is in many cases important. The duties were avowedly raised in the interest of the Russian manufacturer, in compensation for the effect of an improving exchange and purchasing value of the rouble. The rouble is now worth some 25 per cent. more than in the spring of 1888, and the price of foreign goods, as bought by the Russian importer in roubles, is proportionately lower.

No. 3.

Sir R. Morier to the Marquis of Salisbury.—(Received July 7.)

My Lord, *St. Petersburgh, July 4, 1891.*

WITH reference to my despatch of the 3rd instant, I have the honour to transmit herewith to your Lordship a précis of the comments of the St. Petersburgh press on the new Tariff.

I have, &c.

(Signed) R. B. D. MORIER.

Inclosure in No. 3.

Précis of Articles in the Russian Press on the New Customs Tariff, July 3, 1891.

"GRAJDANIN" says: "The greatest service which the new Tariff will render is, of course, in the full and legitimate protection it will afford to all our home industry in all its branches."

"Novoe Vremya" says: "The new Tariff gives a well-proportioned system of Customs protection. In a country like Russia, where there is not much capital or industrial development, and, still less, people to carry out such development, it would evidently be a mistake to expect that, under the influence of a Customs Tariff, numerous and varied industrial undertakings would immediately be started. A fundamental principle of the new Tariff is to protect only the manufacture of such goods as can be produced in abundance from our own raw materials."

"Novosti" says: "The Minister of Finance has fulfilled his task with remarkable accuracy. Naturally, the new Tariff is true to the system of protection. Without doubt it indicates the limit beyond which protectionism will not go. It will come into force at a very serious moment as regards the position of our agricultural interests. The situation is critical; there is nothing to be said, but it shows what an important part agriculture plays in our country. One bad harvest and every calculation is jeopardized. The peasant and the landholder have no means, and so the manufacturer can hope for no profits. The highest customs duties cannot assist in this case."

No. 4.

Sir R. Morier to the Marquis of Salisbury.—(*Received July* 13.)

My Lord, *St. Petersburgh, July* 9, 1891.

WITH reference to my despatch of the 4th instant, I have the honour to inclose herewith to your Lordship a French translation, as published in the "Journal de St. Pétersbourg," of an article which has appeared in the "Ministry of Finance Gazette" on the new Tariff.

The article points out that in the Tariff of 1869, ultra-protection was abandoned for moderate protection, which favoured the importation of manufactured goods; since then partial measures of a protective character had to be resorted to, so as to protect national industries, which were in the first phases of development, against foreign competition; and, in addition to these measures, the law making it obligatory to pay all customs duties in gold raised the import duties by 30 per cent. in 1877, by 10 per cent. in 1881, and by 10 per cent. to 20 per cent., on most articles, in 1885.

This gradual return to the system of ultra-protection has greatly contributed towards the development of the manufacturing industries of Russia, which, producing only 217,900,000 roubles in 1867, amounted to 562,300,000 roubles in 1888.

The different industries which produced this result are here enumerated, and the article then continues with the statement that, on the other hand, the gradual increase of these duties reduced the imports from 442,561,000 roubles in 1876 to 329,930,000 roubles in 1888.

It adds that to complete the work of building up Russian industries it only remains to equalize the distribution of the protective duties among the different branches of national products, more or less favoured, and to check the ever-increasing importation of certain raw materials, which could be easily produced in Russia.

This, says the article, is the principal object of the new Tariff, and one which has been carefully studied by specialists for four years under the direction of the Minister of Finance.

The article concludes by giving the changes in the Tariff affecting the materials connected with the manufacturing industries of the Empire.

I have, &c.

(Signed) R. B. D. MORIER.

P.S.—I inclose further an article from the "Moscow Gazette," reproduced in the "Journal de St. Pétersbourg," which explains very lucidly the system of protection on which the new Tariff has been carefully elaborated, as compared to the haphazard piling on of protective and prohibitive duties which characterized the old Tariff.

R. B. D. M.

Inclosure 1 in No. 4.

Extract from the "Journal de St. Pétersbourg" of June 25 (*July* 7), 1891.

A PROPOS du nouveau Tarif Douanier, le "Journal du Ministère des Finances" rappelle que la révision générale qui avait abouti à la promulgation du Tarif de 1869 avait marqué le passage du système ultra-protecteur à celui d'une protection modérée. Ce changement de système ayant favorisé alors l'importation des objets fabriqués, on a successivement dû recourir à des mesures partielles afin de protéger notre industrie nationale, qui était dans la première phase de son développement, contre la concurrence des industries étrangères. En dehors de ces mesures partielles tous les droits d'entrée ont été élevés en bloc d'environ 30 pour cent en 1877 (par l'obligation d'acquitter les droits de douane en monnaie d'or), de 10 pour cent en 1881 et de 10 pour cent à 20 pour cent, sur la plupart des articles, en 1885. Ce retour graduel au système ultra-protecteur a notablement contribué au développement des industries manufacturières en Russie, dont la production s'est élevée de 217,900,000 de roubles en 1867 à 316,900,000 de roubles en 1876, et à 562,300,000 roubles en

1888. Cette production se répartit comme suit d'après les différentes branches de l'industrie :—

	1867.	1876.	1888.	Augmentation.
	Millions de roubles.	Millions de roubles.	Millions de roubles.	Pour cent
Filés et tissus de coton	72·6	102·7	253·5	146·8
Filés et tissus de laine	49·2	55·5	68·4	23·2
Teintureries, imprimeries de toiles, &c. ..	32	37·7	73·6	95·2
Filés de lin et de chanvre	15	20·1	29·2	45·2
Industrie de la soie	4·3	8·2	12·4	51·2
Papeterie, papiers peints	5·3	9·8	16·2	56·3
Produits chimiques et matières tinctoriales ..	4·6	5·5	15·6	183·6
Cuirs, &c.	16·1	26·6	34·2	28·6
Objets en verre, cristal, glaces	3·5	5·2	9	73
Faïence et porcelaine	1·3	2·2	4	81·8
Production de machines	14	43·4	46·2	6·5

D'autre part, l'élévation graduelle des droits a fait tomber nos importations de 442,561,000 roubles crédit en 1876 à 329,930,000 roubles.

Pour compléter l'œuvre du relèvement de notre industrie, il ne restait qu'à équilibrer la répartition des droits protecteurs parmi les différentes branches de la production nationale, plus ou moins favorisées, et à opposer un frein à l'importation toujours croissante de certaines matières premières que la Russie peut aisément produire elle-même. C'est là que gît le rôle principal du nouveau Tarif, que des hommes spéciaux ont soigneusement étudié pendant quatre ans, sous la direction de M. le Ministre des Finances.

Notre confrère fait particulièrement ressortir que le nouveau Tarif ne contient aucune élévation de droits d'un caractère fiscal; au contraire, dit-il, là où il a été reconnu possible d'introduire des atténuations sans compromettre la production nationale, les droits ont été réduits.

Les modifications qui tendent à favoriser en Russie la production des matières nécessaires à l'industrie sont, par exemple : les droits de 2 copecks et de 5 copecks par poud sur le soufre, de 2 copecks sur les argiles servant aux usines et aux bâtisses, baccite, talc en morceaux non calciné, de 10 copecks sur le plâtre calciné (albâtre), briques, dalles, &c., articles qui étaient jusqu'ici exempts de droits. Dans le même but, les droits sur la soie écrue ont été élevés de 78 copecks à 1 rouble, sur la jute de 48 copecks à 60 copecks, sur le tartre de 31·2 copecks à 60 copecks, sur la poudre de vinaigre de 18 copecks à 75 copecks, et sur la graine de ricin de 12 copecks à 15 copecks. Le droit d'entrée sur le coton brut importé par la frontière continentale a été réduit de 1 r. 38 c. à 1 r. 35 c. Pour favoriser le développement de nos industries textiles, le droit sur la soie tordue (moulinée et torse) de toute espèce, soie à coudre et fil de bourre de soie ou de déchets de soie, avec ou sans mélange de laine, de poil, de coton et de lin, non teints, a été élevé de 19 r. 20 c. à 30 r. or par poud jusqu'au 1er Juillet, 1893, et à 40 roubles depuis le 1er Juillet, 1893; et respectivement à 40 roubles et 56 roubles sur les mêmes articles teints. La laine peignée, filée et torse, non teinte, est frappé, dans le même but, d'un droit de 5 r. 50 c. le poud; la ouate de coton, cardée ou en feuilles gommées, déchets de coton (peignures) teints, la ouate hygroscopique et antiseptique de coton d'un droit de 3 r. 20 c. (au lieu de 2 r. 50 c.).

Pour donner de l'essor à la fabrication des glaces à miroirs, cet article a été soumis au même droit dont sont frappées les glaces elles-mêmes. Notre confrère mentionne enfin l'élévation de 85 copecks à 1 rouble du droit sur le fer en feuilles (pour favoriser la fabrication du ferblanc).

Le "Journal du Ministère des Finances" conclut en faisant observer qu'on s'est encore particulièrement appliqué à établir dans le nouveau Tarif une juste proportion entre les droits frappant un même produit suivant ses différentes formes et qualités.

(Translation.)

WITH reference to the new Customs Tariff, the "Journal du Ministère des Finances" points out that the general revision which had led to the promulgation of the Tariff of 1869 had marked the transition from an ultra-protective system to that of a moderate protection. This change of system having, then, favoured the importation

of manufactured articles, it has been necessary to have successively recourse to partial measures in order to protect our national industry, which was in the first stage of development, against the competition of foreign industries. Besides these partial measures, all import dues have been raised uniformly 30 per cent. in 1877 (customs duties having been ordered to be paid in gold coin), 10 per cent. in 1881, and from 10 to 20 per cent. on most articles in 1885. This gradual return to the ultra-protective system has chiefly aided the development of manufacturing industries in Russia, which realized 217,000,000 roubles in 1867, 316,900,000 roubles in 1876, and and 562,300,000 roubles in 1888. This production is distributed according to the different branches of industry as follows:—

	1867.	1876.	1888.	Increase.
	Millions of roubles.	Millions of roubles.	Millions of roubles.	Per cent.
Cotton yarns and cloth	72·6	102·7	253·5	146·8
Woollen „ „	49·2	55·5	68·4	23·2
Dyed and printed textiles	32	37·7	73·6	95·2
Flax and hemp yarn	15	20·1	29·2	45·2
Silk industry	4·3	8·2	12·4	51·2
Stationery, tinted papers	5·3	9·8	16·2	56·3
Chemical products and dye-stuffs	4·6	5·5	15·6	183·6
Leathers, &c.	16·1	26·6	34·2	28·6
Glass and crystal goods, looking-glasses ..	3·5	5·2	9	73
Earthenware and porcelain	1·3	2·2	4	81·8
Machinery	14	43·4	46·2	6·5

On the other hand, the gradual rise of duties caused our imports to fall from 446,561,000 roubles credit to 329,930,000 roubles in 1876.

To complete the work of the revival of our industry, there remained only the levelling of the subdivision of protective duties in the different more or less favoured branches of national produce, and the putting a stop to the ever-increasing importation of certain raw materials which Russia can easily produce herself. Here lies the principal object of the new Tariff, which experts have been carefully studying for four years under the direction of the Finance Minister.

Our contemporary especially emphasizes that the new Tariff contains no raising of duties of a fiscal character; on the contrary, he says duties have been reduced where it has been found possible to introduce modifications without compromising national produce.

The chief alterations in duties which tend to favour Russian industrial enterprise are as follows: A duty of 2 copecks and 5 copecks per poud on sulphur; that of 2 copecks on clay used in manufactures and for building purposes, on baccite, on talc in the piece, not calcined; that of 10 copecks on calcined plaster (alabaster), on bricks, paving stones, &c., articles hitherto free of duty. With the same object the duties on raw silk have been raised from 78 copecks to 1 rouble, those on jute from 48 to 60 copecks, those on tartar from 31·2 to 60 copecks, those on vinegar-powder ("poudre de vinaigre") from 18 to 75 copecks, and on castor-oil seed from 12 to 15 copecks. The import duties on raw cotton imported by the land frontier have been reduced from 1r. 38 c. to 1r. 35c. In order to encourage the development of our textile industries, the duty on silk twist (thrown and twisted) of all sorts, on silk for sewing, and on yarn of floss silk or of waste silk, mixed or not with wool, with hair, with cotton, or with flax, not dyed, has been raised from 19 r. 20 c. to 30 roubles gold per poud up to the 1st July, 1893, and to 40 roubles after that date; and respectively to 40 and 56 roubles for the same articles dyed. Wool combed, and yarn twisted, not dyed, is taxed with the same object 5 r. 50 c. per poud; and wadding of cotton, carded or in sheets, gummed, cotton waste (combings) dyed, and hygroscopic and antiseptic wadding, all of which will pay a duty of 3 r. 20 c., instead of 2 r. 50 c. as heretofore.

In order to give scope to the manufacture of mirrors, that article has been subjected to the same duty as looking-glasses. Our contemporaay further notes the raising of the duty on sheet iron from 85 copecks to 1 rouble (to encourage the manufacture of tin).

The "Journal du Ministère des Finances" concludes by observing that the new Tariff has been specially arranged to establish a fair proportion between duties applied to the same article of produce according to its different shapes and qualities.

Inclosure 2 in No. 4.

Extract from the "Journal de St. Pétersbourg" of June 26 (July 8), 1891.

Les Journaux Russes.—Nous avons reproduit des commentaires du "Journal du Ministère des Finances," du "Nouveau Temps," et du "Grajdanine" sur le nouveau Tarif des Douanes. La "Gazette de Moscou" publie à son tour, sur le même sujet, un article dont nous mentionnerons surtout les passages où se trouvent relevés certains côtés de la question qui n'ont pas été touchés par les autres journaux. Tout en constatant, ainsi que l'avait fait le "Nouveau Temps," que notre Tarif devait être systématisé depuis les nombreux changements qu'il avait subis par suite des majorations de droits de ce dernier temps, la "Gazette" fait encore valoir qu'il y avait lieu de le refondre, d'une part, en raison de l'élévation constante du cours du rouble et d'autre part à cause de la situation économique générale de l'Europe.

La feuille Moscovite fait ensuite le tableau du progrès des doctrines protectionnistes en Russie; elle montre que tout d'abord la tendance avait été de protéger surtout les produits fabriqués dans le pays, même si cette fabrication se faisait à l'aide de produits demi-ouvrés ou de matières premières venues de l'étranger. Ensuite on s'est attaché à encourager chez nous la fabrication des produits demi-ouvrés faits de matières premières étrangères, et finalement on en est arrivé à encourager l'exploitation industrielle des matières premières nationales, en imposant fortement celles qui sont importées de l'étranger. La "Gazette de Moscou" signale les avantages qu'il y a eu pour nous à faire faire ce dernier pas à l'œuvre protectionniste: la Russie est très riche en matières premières, et il faut que notre industrie se serve de préférence de celles qu'elle peut avoir sous la main. Or, dans le Tarif jusqu'ici en vigueur, cette considération n'avait trouvé place que pour un petit nombre d'articles, tandis que dans le nouveau Tarif les matières premières Russes sont protégées d'une manière qui sera sans doute efficace; elles sont destinées à avoir chez nous le dessus sur les matières étrangères, ce qui n'avait pas encore été entièrement le cas. Il est même curieux de remarquer qu'à partir de 1877, alors que l'importation des articles manufacturés avait diminué de 50 pour cent, il n'y a pas eu de diminution dans l'importation des produits demi-ouvrés ni des matières premières; au contraire il y a eu plutôt augmentation sur ces deux derniers points du chiffre des objets importés: ce chiffre était de 205,500,000 roubles en 1876, et de 219,000,000 roubles en 1888.

Conformément à ce principe, des droits ont été établis sur l'importation de certaines matières premières, telles que le soufre, l'argile, &c., qui entraient jusqu'ici en franchise. D'autres matières premières qui acquittaient déjà des droits auront à en payer de plus élevés; de même les produits demi-ouvrés. L'ancien Tarif ne distinguait que dans un très petit nombre de cas, par rapport aux droits à acquitter, entre les matières premières brutes, non préparées, et celles qui ont subi une préparation; dans le nouveau Tarif, cette distinction existe et l'imposition est différente pour l'un ou l'autre cas. Cette distinction est particulièrement importante lorsqu'il s'agit des produits chimiques, pour lesquels, lorsqu'ils sont à l'état naturel, sans être nettoyés, la taxe est légère; lorsqu'au contraire ils ont déjà subi une préparation par le nettoyage, elle est plus élevée.

Certaines industries, poursuit la "Gazette de Moscou," étaient jusqu'ici chez nous faiblement protégées; par exemple la fabrication des produits chimiques et la construction des machines. Pour ces deux groupes, des changements assez importants ont été introduits dans le nouveau Tarif; toutefois, en considération des besoins de notre agriculture, qui a besoin d'instruments et machines agricoles à aussi bon marché que possible, on a fixé des droits relativement assez faibles sur ces deux articles. De plus, on a dû tenir compte du fait qu'en établissant des droits sur certains articles, il fallait faire la différence entre les diverses catégories d'un même article suivant leur prix de vente. Selon les espèces ou qualités étaient inférieures ou supérieures, la taxe devait être différente. Conformément à ce principe, les droits ont été augmentés pour certaines catégories de peaux, d'un prix plus élevé, pour certaines qualités supérieures de moutarde et d'amidon, pour le fil de fer le plus fin, &c. On a voulu ainsi protéger plus efficacement la fabrication de certaines espèces plus relevées de quelques produits, dont les espèces inférieures pouvaient se contenter comme protection d'une taxation moindre.

Le nouveau Tarif s'attache surtout à favoriser les industries propres à notre pays, mais qui jusqu'ici n'étaient pas encore à l'abri de la concurrence étrangère. C'est à ce titre qu'ont été élevés les droits sur l'importation de la térébenthine, du lard, de l'huile

de foie de morue, la brique, les ouvrages de charpenterie et de tonnellerie, les cordages, les objets en argent, &c.

La " Gazette de Moscou " fait ressortir que le nouveau Tarif a été inspiré par le besoin d'assurer à la Russie l'indépendance complète vis-à-vis de l'étranger en matière commerciale. Ayant chez elle tout ce qui lui est nécessaire, la Russie doit former, au point de vue économique, un organisme complet par lui-même ; elle doit pour cela mettre en œuvre les richesses qu'elle possède, et dont elle n'avait pas jusqu'ici tiré tout le parti désirable. Cette indépendance, toutefois, n'implique aucune intention hostile ou agressive envers les autres pays.

Maintenant que le nouveau Tarif est connu dans tous ses détails, les fausses idées qu'on s'était faites de ses dispositions prétendues Draconiennes tomberont d'elles-mêmes. Sans se lier par des Traités spéciaux, la Russie a donné en matière de politique douanière à ses voisins tout ce qu'elle pouvait donner. La " Gazette de Moscou " exprime l'espoir, en concluant, que l'on s'en rendra compte à l'étranger, et que l'on appréciera la grande œuvre qui est sortie des délibérations du Conseil de l'Empire, avec l'esprit d'équité et de modération dont il est lui-même inspiré.

(Translation.)

THE RUSSIAN NEWSPAPERS.—We have reproduced commentaries of the " Journal du Ministère des Finances," of the " Nouveau Temps," and of the " Grajdanine," on the new Customs Tariff. The " Gazette de Moscou " publishes in its turn, on the same subject, an article of which we will specially mention the passages where certain sides of the question which have not been touched upon by the other papers are noticed. While stating, in the same manner as the " Nouveau Temps," that our Tariff was to be systematized after the numerous changes it had undergone in consequence of the last increase of duties, the " Gazette " emphasizes the fact that it was necessary to reconstruct it because of the constant rise of the value of the rouble on the one hand, and because of the general economical situation of Europe on the other.

The Muscovite paper then proceeds to make a sketch of the progress of protectionist doctrines in Russia, showing that first of all there had been a tendency to protect especially the products manufactured in the country, even if this manufacture were made with half-finished products or with raw material from abroad. Afterwards we took to encouraging the manufacture of half-finished products made from foreign raw material, and finally the industrial development of national raw material was encouraged by imposing heavy duties on that imported from abroad. The " Gazette de Moscou " notes the advantages that there were to make us take this last step in the work of protection. Russia is very rich in raw material, and our industry must for choice make use of what it has close at hand. Now, in the Tariff which has been in force up to now this was a matter of consideration in only a few articles, whereas in the new Tariff Russian raw material is protected in a way which will doubtless be efficacious ; it is destined to have the upper hand of the foreign material, which had not yet been entirely so before. It is even curious to note that since 1877, when the importation of manufactured articles had diminished 50 per cent., there was no reduction in the importation of half-finished products nor of raw material ; on the contrary, there was rather an increase in these two matters of figures of imported articles ; these figures were, 205,500,000 roubles in 1876, and 219,000,000 roubles in 1888.

In conformity with this principle, duties have been fixed on the importation of certain raw materials, such as sulphur, clay, &c., which hitherto came in free of duty. Other raw material which already paid duty will have to pay higher duty ; and half-finished products in the same way. The old Tariff made no difference, except in a very few cases, in the matter of duty, between perfectly raw material, unprepared, and that which had undergone a preparation. In the new Tariff there is this distinction, and in both cases the duty is different. This distinction is specially important when it refers to chemical products for which, in their natural state, without being washed, the duty is light ; on the other hand, when they have already undergone a preparation by washing it is heavier.

Certain industries, continues the " Gazette de Moscou " were hitherto feebly protected in our country ; the manufacture of chemical products, and the construction of machinery, for example. Rather important changes have been introduced in the new Tariff for these two groups ; anyhow, considering the wants of our agriculture, which has need of agricultural machines and implements as cheap as possible, com-

paratively low rates have been fixed on these two articles. Moreover, in fixing the rates on certain articles care had to be taken to make a difference between various categories of the same article according to their sale price. The rate had to be different according as the kinds or qualities were inferior or superior. To keep up this principle duties on certain categories of hides have been increased to a higher price, and for certain superior qualities of mustard, starch, the finest wire, &c. There has been a desire to protect more thoroughly the manufacture of certain better qualities of some products whose inferior kinds could be satisfied with a lesser duty for protection. The new Tariff devotes itself especially to favouring the industries belonging to our country, but which had not yet been shielded from foreign competition. For this reason duties on the importation of turpentine, bacon, cod-liver oil, bricks, carpenters' and coopers' work, ropes, silver goods, &c., have been raised.

The "Gazette de Moscou" emphasizes the fact that the new Tariff has been inspired by the want of giving Russia entire independence from foreign countries in commercial matters. With all the necessaries at home, Russia should form, from an economic point of view, a complete organism in herself, for which purpose she must work all the riches she possesses, and of which she had not up to now extracted their full value. But this independence does not imply any hostile or aggressive intention towards other countries.

Now that the new Tariff is known in all its details, the false impressions its pretended Draconian provisions had given rise to will vanish of themselves. Without binding herself by special Treaties, Russia has given her neighbours all she could in the matter of customs politics. The "Gazette de Moscou," in conclusion, expresses the hope that it will be taken into account abroad, and that the great work which the deliberations of the Council of the Empire has produced will be appreciated with the spirit of equity and moderation with which it is itself inspired.

COMMERCIAL. No. 21 (1891).

PAPERS relating to the new Russian Tariff.

Presented to both Houses of Parliament by Command of Her Majesty. August 1891.

LONDON:
PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 18 (1891).

CORRESPONDENCE

RESPECTING

TARIFFS FOR GOODS AND PASSENGERS ON BELGIAN STATE RAILWAYS,

AND

RETURNS FOR 1888 SHOWING THE WORKING OF BELGIAN AND OF AUSTRIAN AND HUNGARIAN STATE RAILWAYS.

Presented to both Houses of Parliament by Command of Her Majesty.
July 1891.

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Correspondence respecting Tariffs for Goods and Passengers on Belgian State Railways, and Returns for 1888 showing the Working of Belgian and of Austrian and Hungarian State Railways.

No. 1.

*The Marquis of Salisbury to Sir A. Paget.**

(Extract.) *Foreign Office, March* 9, 1891.

I HAVE to request you to procure copies of the State Returns for 1888, showing the financial working of those railways.

No. 2.

The Marquis of Salisbury to Lord Vivian.

My Lord, *Foreign Office, March* 9, 1891.

I HAVE to request your Lordship to procure and send home copies of the Belgian Tariffs for goods and passengers on the Belgian State railways, and a copy of the State Returns for 1888, showing the working of those railways.

The rates and distances should be given in English money and miles, as well as in the Belgian equivalents.

I am, &c.
(Signed) SALISBURY.

No. 3.

Sir A. Nicolson to the Marquis of Salisbury.—(Received March 23.)

My Lord, *Budapest, March* 19, 1891.

WITH reference to your Lordship's despatch of the 9th instant, I have the honour to transmit some extracts from the official Report of the Ministry of Commerce regarding the financial working of the Hungarian State railways for the year 1888.

I have, &c.
(Signed) A. NICOLSON.

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* Also to Sir A. Nicolson.

Inclosure in No. 3.

Extracts from Official Report respecting the Hungarian State Railways.

Receipts for 1888.

	£
1. Passengers	567,598
2. Soldiers	41,857
3. Passenger luggage	23,402
4. Goods ("Grande Vitesse")	53,718
5. Goods, animals, &c. ("Petite Vitesse")	2,674,852
	3,361,427
Deduct sundry repayments	119,996
	3,241,431
Miscellaneous receipts	87,264
Total receipts	3,328,695

Expenditure.

	£
1. General administration	67,236
2. Administration of material	26,535
3. Maintenance of lines	577,192
4. Traffic service	594,120
5. Expenses on rolling-stock and material	516,024
6. Ferries	2,847
7. Miscellaneous	28,363
Total expenditure	1,812,317
Surplus of receipts over expenditure	1,516,378

Receipts from Passengers carried, excluding Soldiers.

Trains.	1st Class.	2nd Class.	3rd Class.	Total.
	£	£	£	£
Express	8,451	47,071	19,306	74,828
Ordinary	32,091	97,309	215,347	344,747
Omnibus	2,934	32,391	112,698	148,023
				567,598

Number of Passengers carried.

1st Class	105,677
2nd Class	1,160,214
3rd Class	3,700,392
Soldiers	370,419
Total	5,336,702

	£
Nominal capital of State lines	39,982,829
Effective capital of ditto	33,333,874

	Per cent.
Return per cent. on effective capital	4·59
Ditto on nominal capital	3·83

	£	s.	d.
Receipts per personal kilom.	0	3	$4\frac{4}{5}$
„ per person	0	2	$2\frac{3}{5}$
„ per personal luggage ton kilom.	0	18	$5\frac{2}{5}$
„ per luggage ton	1	1	$1\frac{3}{5}$
„ per goods ton kilom.	0	3	$6\frac{3}{5}$
„ per goods ton	0	6	$4\frac{4}{5}$
„ per average traffic kilom.	738	14	$3\frac{1}{5}$
„ per line kilom.	0	3	$11\frac{4}{5}$
Expenditure per average traffic kilom.	395	6	$7\frac{2}{5}$
„ per line kilom.	0	2	$1\frac{3}{5}$

No. 4.

Sir A. Paget to the Marquis of Salisbury.—(*Received April* 1.)

My Lord, *Vienna, March* 29, 1891.

WITH reference to your Lordship's despatch of the 9th instant, in which I am instructed to procure copies of the State Returns for 1888, showing the financial working of the Austrian State railways, I have the honour to inclose a Memorandum by Her Majesty's Secretary of Embassy, in which a comparison is drawn between the working of the Austrian and Hungarian State railways in 1888 and in subsequent years under the Zone Tariff, which will probably meet the desired object. It is mainly founded on a speech recently delivered in Vienna by the Chief of the Austrian Railway Department.

The English equivalents are therein furnished for the values of money as well as for distances, when it is useful to do so.

As soon as I can obtain them I will forward copies of the State Returns in German.

I have, &c.

(Signed) A. PAGET.

Inclosure in No. 4.

Memorandum respecting the Working of Zone Tariffs in Austria and Hungary in 1890.

THE only reliable results of the working of the Zone Tariff in Austria and Hungary are to be derived from the statistics of the latter months of the year 1890, when it was in force in both countries.

The five months from 1st August to 31st December in Hungary exhibited an increase in the traffic of passengers (as compared with the corresponding period in the previous year) of 3,203,388, *i.e.*, of 134 per cent.

The Austrian Kreuzer Zone Tariff in the period from 16th June to 31st December, 1890, exhibited an increase of 5,299,177 passengers, as compared with the previous year, or 43·86 per cent.

A comparison however of the results exhibited by the new systems in Austria and Hungary is not as yet conclusive, inasmuch as, owing to the increase made in the fares in Hungary during 1888, the number of passengers decreased in that year (in the period referred to) to 2,381,231, being 1,041,276 less than in the similar period of 1887.

The numbers were therefore as follows:—

August to December 1887 (lower fares), 3,422,507; whole year, 6,088,770.
" " 1888 (higher fares), 2,381,231; whole year, 5,047,494.
" " 1890 (Zone Tariff), 6,084,619.

As to the financial results exhibited, it will be found that the receipts derived from passenger traffic during the five months from 1st August to 31st December increased in Hungary from 3,451,073 fl. (287,589*l.*) to 4,178,679 fl. (348,223*l.*), namely, by 727,606 fl. (60,634*l.*), or 21 per cent.

In Austria during the six and a-half months from 16th June to 31st December, 1890, the decrease in receipts against 1889 amounted to 14,567 fl. (1,214*l.*).

In estimating the financial result in Austria, it must, however, be borne in mind that the free transport of passengers' luggage was during the last six and a-half months of 1890 abolished, which induced many passengers to send their luggage on before by goods or even by express trains; otherwise, an increase in the receipts on express goods traffic of 99,203 fl. (8,267*l.*) during that period could not be accounted for.

Another fact worthy of notice in both countries is the development of the "neighbouring traffic" under the Zone systems.

In Austria, 59·69 per cent. of the passengers travelled only from 1 to 20 kilom.; 26·68 per cent. only from 21 to 65 kilom.; 10·48 per cent. from 66 to 201 kilom.; while only 3·1 per cent. travelled over 201 kilom.

In Hungary similarly the persons who only travelled between two neighbouring stations constituted 56·7 per cent. of the whole travelling public, while out of the whole number of travellers 400,391 travelled from 20 to 40 kilom., 544,265 from 41 to

55 kilom., 402,312 from 116 to 130 kilom., whilst only 230,802 extended their travels beyond 225 kilom. from their point of departure.

The deduction from the above statistics is:—

1. That the Zone system increases the number of passengers at a rate disproportionate to the increase in receipts.

2. That such increase is mainly observable in regard to short journeys.

3. It may be stated that the general belief is that the Zone system will necessitate a considerable increase in the rolling-stock; and the insertion in the Austrian Budget of a heavy item for the renewal of railway material would prove that this belief is well grounded.

In a country, however, in which the principal lines are worked by the State, a compensation is afforded by the advantages to goods traffic and general trade, and the consequent developments of exports and imports.

Vienna, March 27, 1891. (Signed) E. C. H. PHIPPS.

No. 5.

Lord Vivian to the Marquis of Salisbury.—(Received May 25.)

My Lord, *Brussels, May* 22, 1891.

ON the receipt of your Lordship's despatch of the 9th March last, I lost no time in requesting the Minister for Foreign Affairs to furnish me with copies of the Belgian Tariffs for goods and passengers on the Belgian State railways, and a copy of the State Returns for 1888, showing the working of those railways.

I have now the honour to inclose statistical Tables, compiled by Mr. Conyngham Greene, showing the passenger, luggage, and goods rates on the State railways in Belgian currency and sterling, and in kilometres and miles, together with sixty-five inclosures received from the Ministry of Railways, as marked on the accompanying list, giving full details of the railway goods and passenger traffic on all the Belgian railways.

I beg at the same time to inclose some extracts taken from the official Report on the Belgian railways for 1888, copy of which was inclosed in my despatch No. 151, Commercial, of the 14th December, 1889, regarding the financial working of the Belgian railways for that year.

For convenience of reference, I transmit another copy of these Returns.

I have, &c.

(Signed) VIVIAN.

Inclosure 1 in No. 5.

Table (A).—Table of Passenger Rates on Belgian State Railways.

Distance en Kilom.	Billets Simples.						Aller et Retour.					
	Trains Express.			Trains Ordinaires.			Trains Ordinaires.			Trains Express.		
	1re Classe.	2e Classe.	3e Classe.	1re Classe.	2e Classe.	3e Classe.	1re Classe.	2e Classe.	3e Classe.	1re Classe.	2e Classe.	3e Classe.
	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
1	0 50	0 40	0 25	0 40	0 30	0 20	0 80	0 60	0 40	0 65	0 50	0 35
2	0 50	0 40	0 25	0 40	0 30	0 20	0 80	0 60	0 40	0 65	0 50	0 35
3	0 50	0 40	0 25	0 40	0 30	0 20	0 80	0 60	0 40	0 65	0 50	0 35
4	0 50	0 40	0 25	0 40	0 30	0 20	0 80	0 60	0 40	0 65	0 50	0 35
5	0 50	0 40	0 25	0 40	0 30	0 20	0 80	0 60	0 40	0 65	0 50	0 35
6	0 60	0 45	0 30	0 50	0 35	0 25	0 95	0 70	0 50	0 75	0 55	0 40
7	0 70	0 50	0 35	0 55	0 40	0 30	1 10	0 80	0 55	0 85	0 65	0 45
8	0 80	0 60	0 40	0 65	0 50	0 35	1 25	0 95	0 65	1 00	0 75	0 50
9	0 90	0 65	0 45	0 70	0 55	0 35	1 40	1 05	0 70	1 10	0 85	0 55
10	0 95	0 75	0 50	0 80	0 60	0 40	1 55	1 15	0 80	1 25	0 95	0 65
11	1 05	0 80	0 55	0 85	0 65	0 45	1 70	1 25	0 85	1 35	1 00	0 70
12	1 15	0 90	0 60	0 95	0 70	0 50	1 85	1 40	0 95	1 50	1 10	0 75
13	1 25	0 95	0 65	1 00	0 75	0 50	2 00	1 50	1 00	1 60	1 20	0 80
14	1 35	1 00	0 70	1 10	0 80	0 55	2 15	1 60	1 10	1 70	1 30	0 85
15	1 45	1 10	0 75	1 15	0 90	0 60	2 30	1 75	1 15	1 85	1 40	0 95
16	1 55	1 15	0 80	1 25	0 95	0 65	2 45	1 85	1 25	1 95	1 50	1 00
17	1 65	1 25	0 85	1 30	1 00	0 65	2 60	1 95	1 30	2 10	1 55	1 05
18	1 75	1 30	0 90	1 40	1 05	0 70	2 75	2 05	1 40	2 20	1 65	1 10
19	1 80	1 35	0 90	1 45	1 10	0 75	2 90	2 20	1 45	2 30	1 75	1 15
20	1 90	1 45	0 95	1 55	1 15	0 80	3 05	2 30	1 55	2 45	1 85	1 25
21	2 00	1 50	1 00	1 60	1 20	0 80	3 20	2 40	1 60	2 55	1 95	1 30
22	2 10	1 60	1 05	1 70	1 25	0 85	3 35	2 50	1 70	2 70	2 00	1 35
23	2 20	1 65	1 10	1 75	1 35	0 90	3 50	2 65	1 75	2 80	2 10	1 40
24	2 30	1 75	1 15	1 85	1 40	0 95	3 65	2 75	1 85	2 95	2 20	1 50
25	2 40	1 80	1 20	1 90	1 45	0 95	3 80	2 85	1 90	3 05	2 30	1 55
26	2 50	1 85	1 25	2 00	1 50	1 00	3 95	2 95	2 00	3 15	2 40	1 60
27	2 60	1 95	1 30	2 05	1 55	1 05	4 10	3 10	2 05	3 30	2 45	1 65
28	2 65	2 00	1 35	2 15	1 60	1 10	4 25	3 20	2 15	3 40	2 55	1 70
29	2 75	2 10	1 40	2 20	1 65	1 10	4 40	3 30	2 20	3 55	2 65	1 80
30	2 85	2 15	1 45	2 30	1 75	1 15	4 55	3 45	2 30	3 65	2 75	1 85
31	2 95	2 20	1 50	2 35	1 80	1 20	4 70	3 55	2 35	3 75	2 85	1 90
32	3 05	2 30	1 55	2 45	1 85	1 25	4 85	3 65	2 45	3 90	2 95	1 95
33	3 15	2 35	1 60	2 50	1 90	1 25	5 00	3 75	2 50	4 00	3 00	2 00
34	3 25	2 45	1 65	2 60	1 95	1 30	5 15	3 90	2 60	4 15	3 10	2 10
35	3 35	2 50	1 70	2 65	2 00	1 35	5 30	4 00	2 65	4 25	3 20	2 15
36	3 45	2 60	1 75	2 75	2 05	1 40	5 45	4 10	2 75	4 40	3 30	2 20
37	3 50	2 65	1 75	2 80	2 10	1 40	5 60	4 20	2 80	4 50	3 40	2 25
38	3 60	2 70	1 80	2 90	2 20	1 45	5 75	4 35	2 90	4 60	3 45	2 30
39	3 70	2 80	1 85	2 95	2 25	1 50	5 90	4 45	2 95	4 75	3 55	2 40
40	3 80	2 85	1 90	3 05	2 30	1 55	6 05	4 55	3 05	4 85	3 65	2 45
41	3 90	2 95	1 95	3 10	2 35	1 55	6 20	4 65	3 10	5 00	3 75	2 50
42	4 00	3 00	2 00	3 20	2 40	1 60	6 40	4 80	3 20	5 10	3 85	2 55
43	4 10	3 05	2 05	3 30	2 45	1 65	6 55	4 90	3 30	5 25	3 95	2 65
44	4 20	3 15	2 10	3 35	2 50	1 70	6 70	5 00	3 35	5 35	4 00	2 70
45	4 30	3 20	2 15	3 45	2 60	1 75	6 85	5 15	3 45	5 45	4 10	2 75
46	4 35	3 30	2 20	3 50	2 65	1 75	7 00	5 25	3 50	5 60	4 20	2 80
47	4 45	3 35	2 25	3 60	2 70	1 80	7 15	5 35	3 60	5 70	4 30	2 85
48	4 55	3 45	2 30	3 65	2 75	1 85	7 30	5 45	3 65	5 85	4 40	2 95
49	4 65	3 50	2 35	3 75	2 80	1 90	7 45	5 60	3 75	5 95	4 45	3 00
50	4 75	3 55	2 40	3 80	2 85	1 90	7 60	5 70	3 80	6 05	4 55	3 05

Inclosure 2 in No. 5.

Table (B).—Table of Passenger Rates on Belgian State Railways.

Scale adopted: 1 kilometre = ·621 of a mile. 10 centimes = 1 penny.

Miles.	Single.						Return.					
	Express.			Ordinary.			Express.			Ordinary.		
	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class.	3rd Class.	1st Class.	2nd Class	3rd Class.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
·621	0 5	0 4	0 2½	0 4	0 3	0 2	0 8	0 6	0 4	0 6½	0 5	0 3½
1·242	0 5	0 4	0 2½	0 4	0 3	0 2	0 8	0 6	0 4	0 6½	0 5	0 3½
1·863	0 5	0 4	0 2½	0 4	0 3	0 2	0 8	0 6	0 4	0 6½	0 5	0 3½
2·484	0 5	0 4	0 2½	0 4	0 3	0 2	0 8	0 6	0 4	0 6½	0 5	0 3½
3·105	0 5	0 4	0 2½	0 4	0 3	0 2	0 8	0 6	0 4	0 6½	0 5	0 3½
3·726	0 6	0 4½	0 3	0 5	0 3½	0 2½	0 9½	0 7	0 5	0 7½	0 5½	0 4
4·347	0 7	0 5	0 3½	0 5½	0 4	0 3	0 11	0 8	0 5½	0 8½	0 6½	0 4½
4·968	0 8	0 6	0 4	0 6½	0 5	0 3½	1 0½	0 9½	0 6½	0 10	0 7½	0 5
5·589	0 9	0 6½	0 4½	0 7	0 5½	0 3½	1 2	0 10½	0 7	0 11	0 8½	0 5½
6·21	0 9½	0 7½	0 5	0 8	0 6	0 4	1 3½	0 11½	0 8	1 0½	0 9½	0 6½
6·831	0 10½	0 8	0 5½	0 8½	0 6½	0 4½	1 5	1 0½	0 8½	1 1½	0 10	0 7
7·453	0 11½	0 9	0 6	0 9½	0 7	0 5	1 6½	1 2	0 9½	1 3	0 11	0 7½
8·074	1 0½	0 9½	0 6½	0 10	0 7½	0 5	1 8	1 3	0 10	1 4	1 0	0 8
8·695	1 1½	0 10	0 7	0 11	0 8	0 5½	1 9½	1 4	0 11	1 5	1 1	0 8½
9·316	1 2½	0 11	0 7½	0 11½	0 9	0 6	1 11	1 5½	0 11½	1 6½	1 2	0 9½
9·937	1 3½	0 11½	0 8	1 0½	0 9½	0 6½	2 0½	1 6½	1 0½	1 7½	1 3	0 10
10·558	1 4½	1 0½	0 8½	1 1	0 10	0 6½	2 2	1 7½	1 1	1 9	1 3½	0 10½
11·179	1 5½	1 1	0 9	1 2	0 10½	0 7	2 3½	1 8½	1 2	1 10	1 4½	0 11
11·800	1 6	1 1½	0 9	1 2½	0 11	0 7½	2 5	1 10	1 2½	1 11	1 5½	0 11½
12·421	1 7	1 2½	0 9½	1 3½	0 11½	0 8	2 6½	1 11	1 3½	2 0½	1 6½	1 0½
13·042	1 8	1 3	0 10	1 4	1 0	0 8	2 8	2 0	1 4	2 1½	1 7½	1 1
13·663	1 9	1 4	0 10½	1 5	1 0½	0 8½	2 9½	2 1	1 5	2 3	1 8	1 1½
14·284	1 10	1 4½	0 11	1 5½	1 1½	0 9	2 11	2 2½	1 5½	2 4	1 9	1 2
14·905	1 11	1 5½	0 11½	1 6½	1 2	0 9½	3 0½	2 3½	1 6½	2 5½	1 10	1 3
15·526	2 0	1 6	1 0	1 7	1 2½	0 9½	3 2	2 4½	1 7	2 6½	1 11	1 3½
16·147	2 1	1 6½	1 0½	1 8	1 3	0 10	3 3½	2 5½	1 8	2 7½	2 0	1 4
16·768	2 2	1 7½	1 1	1 8½	1 3½	0 10½	3 5	2 7	1 8½	2 9	2 0½	1 4½
17·389	2 2½	1 8	1 1½	1 9½	1 4	0 11	3 6½	2 8	1 9½	2 10	2 1½	1 5
18·010	2 3½	1 9	1 2	1 10	1 4½	0 11	3 8	2 9	1 10	2 11½	2 2½	1 6
18·631	2 4½	1 9½	1 2½	1 11	1 5½	0 11½	3 9½	2 10½	1 11	3 0½	2 3½	1 6½
19·251	2 5½	1 10	1 3	1 11½	1 6	1 0	3 11	2 11½	1 11½	3 1½	2 4½	1 7
19·872	2 6½	1 11	1 3½	2 0½	1 6½	1 0½	4 0½	3 0½	2 0½	3 3	2 5½	1 7½
20·493	2 7½	1 11½	1 4	2 1	1 7	1 0½	4 2	3 1½	2 1	3 4	2 6	1 8
21·114	2 8½	2 0½	1 4½	2 2	1 7½	1 1	4 3½	3 3	2 2	3 5½	2 7	1 9
21·735	2 9½	2 1	1 5	2 2½	1 8	1 1½	4 5	3 4	2 2½	3 6½	2 8	1 9½
22·356	2 10½	2 2	1 5½	2 3½	1 8½	1 2	4 6½	3 5	2 3½	3 8	2 9	1 10
22·977	2 11	2 2½	1 5½	2 4	1 9	1 2	4 8	3 6	2 4	3 9	2 10	1 10½
23·598	3 0	2 3	1 6	2 5	1 10	1 2½	4 9½	3 7½	2 5	3 10	2 10½	1 11
24·219	3 1	2 4	1 6½	2 5½	1 10½	1 3	4 11	3 8½	2 5½	3 11½	2 11½	2 0
24·840	3 2	2 4½	1 7	2 6½	1 11	1 3½	5 0½	3 9½	2 6½	4 0½	3 0½	2 0½
25·461	3 3	2 5½	1 7½	2 7	1 11½	1 3½	5 2	3 10½	2 7	4 2	3 1½	2 1
26·082	3 4	2 6	1 8	2 8	2 0	1 4	5 4	4 0	2 8	4 3	3 2½	2 1½
26·703	3 5	2 6½	1 8½	2 9	2 0½	1 4½	5 5½	4 1	2 9	4 4½	3 3½	2 2
27·324	3 6	2 7½	1 9	2 9½	2 1	1 5	5 7	4 2	2 9½	4 5½	3 4	2 3
27·945	3 7	2 8	1 9½	2 10½	2 2	1 5½	5 8½	4 3½	2 10½	4 6½	3 5	2 3½
28·566	3 7½	2 9	1 10	2 11	2 2½	1 5½	5 10	4 4½	2 11	4 8	3 6	2 4
29·187	3 8½	2 9½	1 10½	3 0	2 3	1 6	5 11½	4 5½	3 0	4 9	3 7	2 4½
29·808	3 9½	2 10½	1 11	3 0½	2 3½	1 6½	6 1	4 6½	3 0½	4 10½	3 8	2 5½
30·429	3 10½	2 11	1 11½	3 1½	2 4	1 7	6 2½	4 8	3 1½	4 11½	3 8½	2 6
31·050	3 11½	2 11½	2 0	3 2	2 4½	1 7½	6 4	4 9	3 2	5 0½	3 9½	2 6½

Inclosure 3 in No. 5.

Table (C).—Rate for Passengers' Luggage on Belgian State Railways.

1. The rate is fixed at—

6 centimes per 100 kilog. per kilometre (minimum charge per journey, 50 centimes).

This rate is applied from 10 to 10 kilog., each fraction of a 10 kilog. counting as a complete 10 kilog. The rate is rounded off to the higher decimal.

2. This rate in English weight and money is as follows, taking—

6 centimes = ½*d.* (roughly).
100 kilog. = 56 lbs.

½*d.* per 56 lbs. per ·621 of a mile (minimum charge per journey, 5*d.*).

his rate is applied from 22 lbs. to 22 lbs., each fraction of 22 lbs. counting as a complete 22 lbs. The rate is rounded off to the higher figure.

Inclosure 4 in No. 5.

Table (D).—Goods Rates on Belgian State Railways. (In Belgian Measures and Currency.)

Barême.

Distances en Kilomètres.	TARIF No. 1. Exprès. Par colis de— 5 kilog. et moins. Colis *affranchis*.	TARIF No. 1. Exprès. Par colis de— 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	TARIF No. 1. Exprès. Par colis de— Plus de 10 kilog. Minimum.	TARIF No. 1. Exprès. Par colis de— Plus de 10 kilog. Prix par 100 kilog.	TARIF No. 2. Grande Vitesse. Par colis *affranchis* de 5 kilog. et moins.	TARIF No. 2. Grande Vitesse. Par expédition. 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	TARIF No. 2. Grande Vitesse. Par expédition. Plus de 10 kilog. Minimum.	TARIF No. 2. Grande Vitesse. Par expédition. Plus de 10 kilog. Prix par 100 kilog.	TARIF No. 3. Petite Vitesse. Minimum par expédition.	TARIF No. 3. Petite Vitesse. Prix par 1,000 kilog. 1re Classe.	2e Classe.	3e Classe.	4e Classe.	TARIF No. 3. Petite Vitesse. Wagons roulant sur essieux. Prix pour 2 essieux.	TARIF No. 3. Petite Vitesse. Tapissières. Prix par voiture. Appartenant à des particuliers.	Fournies par le Chemin de Fer.	TARIF No. 4. Finances.	TARIF No. 5. Équipages. Par voiture.	TARIF No. 6. Grande Vitesse. Par wagon. Chevaux et Chiens.	TARIF No. 6. Petite Vitesse. Chevaux et Bestiaux. 1re Catégorie.	2e Catégorie.	3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
1	80 centimes.	90 centimes.	1 fr. 10 c.	4 20	50 centimes.	50 centimes.	60 centimes.	0 80	0 60	1 50	1 40	1 30	0 56	6 00	9 00	10 55	25 centimes par 1,000 fr., avec minimum de 50 centimes par expédition.	9 00	8 00	3 60	5 40	7 20
2				4 20				0 80	0 60	1 50	1 40	1 30	0 62	6 00	9 00	10 55		9 00	8 00	3 60	5 40	7 20
3				4 20				0 80	0 60	1 50	1 40	1 30	0 68	6 00	9 00	10 55		9 00	8 00	3 60	5 40	7 20
4				4 20				0 80	0 60	1 50	1 40	1 30	0 74	6 00	9 00	10 55		9 00	8 00	3 60	5 40	7 20
5				4 20				0 80	0 60	4 50	1 40	1 30	0 80	6 00	9 00	10 55		9 00	8 00	3 60	5 40	7 20
6				4 23				0 82	0 65	1 60	1 48	1 36	0 86	6 20	9 60	11 25		9 60	8 40	3 70	5 60	7 45
7				4 26				0 84	0 70	1 70	1 56	1 42	0 92	6 40	10 20	11 95		10 20	8 80	3 85	5 75	7 70
8				4 29				0 86	0 70	1 80	1 64	1 48	0 98	6 60	10 80	12 65		10 80	9 20	3 95	5 95	7 90
9				4 32				0 88	0 75	1 90	1 72	1 54	1 04	6 80	11 40	13 35		11 40	9 60	4 10	6 10	8 15
10				4 35				0 90	0 80	2 00	1 80	1 60	1 10	7 00	12 00	14 05		12 00	10 00	4 20	6 30	8 40
11				4 38				0 92	0 85	2 10	1 88	1 66	1 16	7 20	12 60	14 75		12 60	10 40	4 30	6 50	8 65
12				4 41				0 94	0 90	2 20	1 96	1 72	1 22	7 40	13 20	15 45		13 20	10 80	4 45	6 65	8 90
13				4 44				0 96	0 90	2 30	2 04	1 78	1 28	7 60	13 80	16 15		13 80	11 20	4 55	6 85	9 10
14				4 47				0 98	0 95	2 40	2 12	1 84	1 34	7 80	14 40	16 85		14 40	11 60	4 70	7 00	9 35
15				4 50				1 00	1 00	2 50	2 20	1 90	1 40	8 00	15 00	17 55		15 00	12 00	4 80	7 20	9 60
16				4 53				1 02	1 05	2 60	2 28	1 96	1 46	8 20	15 60	18 25		15 60	12 40	4 90	7 40	9 85
17				4 56				1 04	1 10	2 70	2 36	2 02	1 52	8 40	16 20	18 95		16 20	12 80	5 05	7 55	10 10
18				4 59				1 06	1 10	2 80	2 44	2 08	1 58	8 60	16 80	19 65		16 80	13 20	5 15	7 75	10 30
19				4 62				1 08	1 15	2 90	2 52	2 14	1 64	8 80	17 40	20 35		17 40	13 60	5 30	7 90	10 55
20				4 65				1 10	1 20	3 00	2 60	2 20	1 70	9 00	18 00	21 05		18 00	14 00	5 40	8 10	10 80

Distances en Kilomètres.	TARIF No. 1. — Express. — Par colis de— : 5 kilog. et moins. Colis *affranchis*.	TARIF No. 1. — Express. — Par colis de— : 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	TARIF No. 1. — Express. — Par colis de— : Plus de 10 kilog. — Minimum.	TARIF No. 1. — Express. — Par colis de— : Plus de 10 kilog. — Prix par 100 kilog.	TARIF No. 2. — Grande Vitesse. — Par colis *affranchis* de 5 kilog. et moins.	TARIF No. 2. — Grande Vitesse. — Par expédition. : 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	TARIF No. 2. — Grande Vitesse. — Par expédition. : Plus de 10 kilog. — Minimum.	TARIF No. 2. — Grande Vitesse. — Par expédition. : Plus de 10 kilog. — Prix par 100 kilog.	TARIF No. 3. — Petite Vitesse. — Minimum par expédition.	TARIF No. 3. — Petite Vitesse. — Prix par 1,000 kilog. — 1re Classe.	TARIF No. 3. — Petite Vitesse. — Prix par 1,000 kilog. — 2e Classe.	TARIF No. 3. — Petite Vitesse. — Prix par 1,000 kilog. — 3e Classe.	TARIF No. 3. — Petite Vitesse. — Prix par 1,000 kilog. — 4e Classe.	TARIF No. 3. — Petite Vitesse. — Wagons roulant sur essieux. Prix pour 2 essieux.	TARIF No. 3. — Petite Vitesse. — Tapissières. — Prix par voiture. — Appartenant à des particuliers.	TARIF No. 3. — Petite Vitesse. — Tapissières. — Prix par voiture. — Fournies par le Chemin de Fer.	TARIF No. 4. — Finances.	TARIF No. 5. — Équipages. — Par voiture.	TARIF No. 6. — Grande Vitesse. — Par wagon.	TARIF No. 6. — Petite Vitesse. — Chevaux et Bestiaux. — Chevaux et Chiens.	TARIF No. 6. — Petite Vitesse. — Chevaux et Bestiaux. — 1re Catégorie.	TARIF No. 6. — Petite Vitesse. — Chevaux et Bestiaux. — 2e Catégorie.	TARIF No. 6. — Petite Vitesse. — Chevaux et Bestiaux. — 3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.					Fr. c.	Fr. c.	Fr. c.	Fr. c.
21				4 68				1 12	1 25	3 10	2 68	2 26	1 76	9 20	18 60	21 75				18 60	14 40	5 50	8 30	11 05
22				4 71				1 14	1 30	3 20	2 76	2 32	1 82	9 40	19 20	22 45				19 20	14 80	5 65	8 45	11 30
23				4 74				1 16	1 30	3 30	2 84	2 38	1 88	9 60	19 80	23 15				19 80	15 20	5 75	8 65	11 50
24				4 77				1 18	1 35	3 40	2 92	2 44	1 94	9 80	20 40	23 85				20 40	15 60	5 90	8 80	11 75
25				4 80				1 20	1 40	3 50	3 00	2 50	2 00	10 00	21 00	24 55				21 00	16 00	6 00	9 00	12 00
26				4 83				1 22	1 45	3 60	3 08	2 56	2 04	10 20	21 60	25 25				21 60	16 40	6 10	9 20	12 25
27				4 86				1 24	1 50	3 70	3 16	2 62	2 08	10 40	22 20	25 95				22 20	16 80	6 25	9 35	12 50
28				4 89				1 26	1 50	3 80	3 24	2 68	2 12	10 60	22 80	26 70				22 80	17 20	6 35	9 55	12 70
29				4 92				1 28	1 55	3 90	3 32	2 74	2 16	10 80	23 40	27 40				23 40	17 60	6 50	9 70	12 95
30				4 95				1 30	1 60	4 00	3 40	2 80	2 20	11 00	24 00	28 10				24 00	18 00	6 60	9 90	13 20
31				4 98				1 32	1 65	4 10	3 48	2 86	2 24	11 20	24 60	28 80				24 60	18 40	6 70	10 10	13 45
32				5 01				1 34	1 70	4 20	3 56	2 92	2 28	11 40	25 20	29 50				25 20	18 80	6 85	10 25	13 70
33				5 04				1 36	1 70	4 30	3 64	2 98	2 32	11 60	25 80	30 20				25 80	19 20	6 95	10 45	13 90
34				5 07				1 38	1 75	4 40	3 72	3 04	2 36	11 80	26 40	30 90				26 40	19 60	7 10	10 60	14 15
35				5 10				1 40	1 80	4 50	3 80	3 10	2 40	12 00	27 00	31 60				27 00	20 00	7 20	10 80	14 40
36				5 13				1 42	1 85	4 60	3 88	3 16	2 44	12 20	27 60	32 30				27 60	20 40	7 30	11 00	14 65
37				5 16				1 44	1 90	4 70	3 96	3 22	2 48	12 40	28 20	33 00				28 20	20 80	7 45	11 15	14 90
38				5 19				1 46	1 90	4 80	4 04	8 28	2 52	12 60	28 80	33 70				28 80	21 20	7 55	11 35	15 10
39				5 22				1 48	1 95	4 90	4 12	3 34	2 56	12 80	29 40	34 40				29 40	21 60	7 70	11 50	15 35
40				5 25				1 50	2 00	5 00	4 20	3 40	2 60	13 00	30 00	35 10				30 00	22 00	7 80	11 70	15 60
41				5 28				1 52	2 05	5 10	4 28	3 46	2 64	13 20	30 60	35 80				30 60	22 40	7 90	11 90	15 85
42				3 31				1 54	2 10	5 20	4 36	3 52	2 68	13 40	31 20	36 50				31 20	22 80	8 05	12 05	16 10
43				5 34				1 56	2 10	5 30	4 44	3 58	2 72	13 60	31 80	37 20				31 80	23 20	8 15	12 25	16 30
44				5 37				1 58	2 15	5 40	4 52	3 64	2 76	13 80	32 40	37 90				32 40	23 60	8 30	12 40	16 55
45				5 40				1 60	2 20	5 50	4 60	3 70	2 80	14 00	33 00	38 60				33 00	24 00	8 40	12 60	16 80
46				5 43				1 62	2 25	5 60	4 68	3 76	2 84	14 20	33 60	39 30				33 60	24 40	8 50	12 80	17 05
47				5 46				1 64	2 30	5 70	4 76	3 82	2 88	14 40	34 20	40 00				34 20	24 80	8 65	12 95	17 30
48				5 49				1 66	2 30	5 80	4 84	3 88	2 92	14 60	34 80	40 70				34 80	25 20	8 75	13 15	17 50
49				5 52				1 68	2 35	5 90	4 92	3 94	2 96	14 80	35 40	41 40				35 40	25 60	8 90	13 30	17 75
50				5 55				1 70	2 40	6 00	5 00	4 00	3 00	15 00	36 00	42 10				36 00	26 00	9 00	13 50	18 00
	80 centimes.	1 fr.	1 fr. 20 c.		50 centimes.	60 centimes.	70 centimes.										25 c. par 1,000 fr., avec minimum de 50 c. par expédition.	30 centimes par 1,000 fr., avec minimum de 60 centimes par expédition.						
		90 centimes.	1 fr. 10 c.			50 centimes.	60 centimes.																

Distances en Kilomètres.	TARIF No. 1. Exprès. Par colis de— 5 kilog. et moins. Colis *affranchis*.	TARIF No. 2. Grande Vitesse. Par expédition. 80 centimes.	1 fr. 10 c.	1 fr.	6 et 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	1 fr. 20 c.	Minimum.	Plus de 10 kilog. Prix de 100 kilog.	Par colis *affranchis* de 5 kilog. et moins. 50 centimes.	60 centimes.	70 centimes.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins. 60 centimes.	70 centimes.	80 centimes.	Minimum.	Plus de 10 kilog. Prix par 100 kilog.	TARIF No. 3. Petite Vitesse. Minimum par expédition.	Prix par 1,000 kilog. 1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Prix par voiture. Appartenant à des particuliers.	Tapissières. Fournies par le Chemin de Fer.	TARIF No. 4. Finances. 30 centimes par 1,000 fr., avec minimum de 60 centimes par expédition.	35 c. par 1,000 fr., avec minimum de 70 c. par expédition.	TARIF No. 5. Équipages. Par voiture.	TARIF No. 6. Grande Vitesse. Par wagon. Chevaux et Chiens.	Petite Vitesse. Chevaux et Bestiaux. 1re Catégorie.	2e Catégorie.	3e Catégorie.
51	5 58	1 72						5 88	2 45	2 85	3 25	6 10	5 08	4 06	3 04	15 20	36 60	42 60	36 60	60	36 60	26 40	9 10	13 70	18 25
52	5 61	1 74						5 91	2 50	2 90	3 30	6 20	5 16	4 12	3 08	15 40	37 20	43 20	37 20	80	37 20	26 80	9 25	13 85	18 50
53	5 64	1 76						5 94	2 50	2 90	3 30	6 30	5 24	4 18	3 12	15 60	37 80	43 80	37 80	1 00	37 80	27 20	9 35	14 05	18 70
54	5 67	1 78						5 97	2 55	2 90	3 35	6 40	5 32	4 24	3 16	15 80	38 40	44 40	38 40	1 20	38 40	27 60	9 50	14 20	18 95
55	5 70	1 80						6 00	2 55	2 90	3 35	6 40	5 40	4 30	3 20	16 00	39 00	45 00	39 00	1 40	39 00	28 00	9 60	14 40	19 20
56	5 73	1 82						6 03	2 60	2 95	3 40	6 50	5 48	4 36	3 24	16 20	39 60	45 60	39 60	1 60	39 60	28 40	9 70	14 60	19 45
57	5 76	1 84						6 06	2 60	2 95	3 40	6 60	5 56	4 42	3 28	16 40	40 20	46 20	40 20	1 80	40 20	28 80	9 85	14 75	19 70
58	5 79	1 86						6 09	2 60	2 95	3 40	6 70	5 64	4 48	3 32	16 60	40 80	46 80	40 80	2 00	40 80	29 20	9 95	14 95	19 95
59	5 82	1 88						6 12	2 65	2 95	3 45	6 80	5 72	4 54	3 36	16 80	41 40	47 40	41 40	2 20	41 40	29 60	10 10	15 10	20 15
60	5 85	1 90						6 15	2 65	2 95	3 45	6 90	5 80	4 60	3 40	17 00	42 00	48 00	42 00	2 40	42 00	30 00	10 20	15 30	20 40
61	5 88	1 92						6 18	2 65	2 95	3 45	7 00	5 88	4 66	3 44	17 20	42 60	48 60	42 60	2 60	42 60	30 40	10 30	15 50	20 65
62	5 91	1 94						6 21	2 70	2 95	3 50	7 10	5 96	4 72	3 48	17 40	43 20	49 20	43 20	2 80	43 20	30 80	10 45	15 65	20 90
63	5 94	1 96						6 24	2 70	2 95	3 50	7 20	6 04	4 78	3 52	17 60	43 80	49 80	43 80	3 00	43 80	31 20	10 55	15 85	21 10
64	5 97	1 98						6 27	2 70	2 95	3 50	7 30	6 12	4 84	3 56	17 80	44 40	50 40	44 40	3 20	44 40	31 60	10 70	16 00	21 35
65	6 00	2 00						6 30	2 70	2 95	3 50	7 40	6 20	4 90	3 60	18 00	45 00	51 00	45 00	3 40	45 00	32 00	10 80	16 20	21 60
66	6 03	2 02						6 32	2 70	2 95	3 50	7 50	6 28	4 96	3 64	18 20	45 60	51 60	45 60	3 60	45 60	32 40	10 90	16 40	21 85
67	6 06	2 04						6 34	2 70	2 95	3 50	7 60	6 36	5 02	3 68	18 40	46 20	52 20	46 20	3 80	46 20	32 80	11 05	16 55	22 10
68	6 09	2 06						6 36	2 70	2 95	3 50	7 70	6 44	5 08	3 72	18 60	46 80	52 80	46 80	4 00	46 80	33 20	11 15	16 75	22 30
69	6 12	2 08						6 38	2 70	2 95	3 50	7 80	6 52	5 14	3 76	18 80	47 40	53 40	47 40	4 20	47 40	33 60	11 30	16 90	22 55
70	6 15	2 10						6 40	2 70	2 95	3 50	7 90	6 60	5 20	3 80	19 00	48 00	54 00	48 00	4 40	48 00	34 00	11 40	17 10	22 80
71	6 18	2 12						6 42	2 70	2 95	3 50	8 00	6 68	5 26	3 84	19 20	48 60	54 60	48 60	4 60	48 60	34 40	11 50	17 30	23 05
72	6 21	2 14						6 44	2 70	2 95	3 50	8 10	6 76	5 32	3 88	19 40	49 20	55 20	49 20	4 80	49 20	34 80	11 65	17 45	23 30
73	6 24	2 16						6 46	2 70	2 95	3 50	8 20	6 84	5 38	3 92	19 60	49 80	55 80	49 80	5 00	49 80	35 20	11 75	17 65	23 50
74	6 27	2 18						6 48	2 70	2 95	3 50	8 30	6 92	5 44	3 96	19 80	50 40	56 40	50 40	5 20	50 40	35 60	11 90	17 80	23 75
75	6 30	2 20						6 50	2 70	2 95	3 50	8 40	7 00	5 50	4 00	20 00	51 00	57 00	51 00	5 40	51 00	36 00	12 00	18 00	24 00
76	6 32	2 22						6 52	2 70	2 95	3 50	8 50	7 04	5 53	4 02	20 10	51 50	57 50	51 50	5 60	51 50	36 30	12 10	18 15	24 20
77	6 34	2 23						6 53	2 70	2 95	3 50	8 58	7 08	5 56	4 04	20 20	51 95	57 95	51 95	5 80	51 95	36 65	12 20	18 25	24 35
78	6 36	2 25						6 54	2 70	2 95	3 50	8 66	7 12	5 59	4 06	20 30	52 45	58 45	52 45	6 00	52 45	36 95	12 25	18 40	24 55
79	6 38	2 26						6 56	2 70	2 95	3 50	8 74	7 16	5 62	4 08	20 40	52 90	58 90	52 90	6 20	52 90	37 30	12 35	18 55	24 70
80	6 40	2 28						6 58	2 70	2 95	3 50	8 82	7 20	5 65	4 10	20 50	53 40	59 40	53 40	6 40	53 40	37 60	12 45	18 70	24 90

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de—				TARIF No. 2. — Grande Vitesse.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4.	TARIF No. 5.	TARIF No. 6.			
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. Minimum.	Plus de 10 kilog. Prix par 100 kilog.	Par colis *affranchis* de 5 kilog. et moins.	Par expédition. 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Par expédition. Plus de 10 kilog. Minimum.	Par expédition. Plus de 10 kilog. Prix par 100 kilog.	Minimum par expédition.	Prix par 1,000 kilog. 1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Tapissières. Appartenant à des particuliers.	Tapissières. Fournies par le Chemin de Fer.	Finances.	Équipages. — Par voiture.	Grande Vitesse. — Par wagon.	Petite Vitesse. — Chevaux et Bestiaux.		
															Prix par voiture.				Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.			Fr. c.	Fr. c.	Fr. c.	Fr. c.
81				6 42				2 30	3 60	8 98	7 24	5 68	4 12	20 60	53 90	63 05			53 90	37 90	12 55	18 80	25 10
82				6 44				2 31	3 60	9 06	7 28	5 71	4 14	20 70	54 35	63 60			54 35	38 25	12 65	18 95	25 25
83				6 46				2 33	3 65	9 14	7 32	5 74	4 16	20 80	54 85	64 15			54 85	38 55	12 70	19 10	25 45
84				6 48				2 34	3 70	9 22	7 36	5 77	4 18	20 90	55 30	64 70			55 30	38 90	12 80	19 20	25 60
85				6 50				2 36	3 70	9 30	7 40	5 80	4 20	21 00	55 80	65 30			55 80	39 20	12 90	19 35	25 80
86				6 52				2 38	3 75	9 38	7 44	5 83	4 22	21 10	56 30	65 85			56 30	39 50	13 00	19 50	26 00
87				6 54				2 39	3 80	9 46	7 48	5 86	4 24	21 20	56 75	66 40			56 75	39 85	13 10	19 60	26 15
88				6 56				2 41	3 80	9 54	7 52	5 89	4 26	21 30	57 25	66 95			57 25	40 15	13 15	19 75	26 35
89				6 58				2 42	3 85	9 62	7 56	5 92	4 28	21 40	57 70	67 55			57 70	40 50	13 25	19 90	26 50
90				6 60				2 44	3 90	9 70	7 60	5 95	4 30	21 50	58 20	68 10			58 20	40 80	13 35	20 05	26 70
91				6 62				2 46	3 90	9 78	7 64	5 98	4 32	21 60	58 70	68 65			58 70	41 10	13 45	20 15	26 90
92				6 64				2 47	3 95	9 86	7 68	6 01	4 34	21 70	59 15	69 20			59 15	41 45	13 55	20 30	27 05
93				6 66				2 49	4 00	9 94	7 72	6 04	4 36	21 80	59 65	69 80			59 65	41 75	13 60	20 45	27 25
94				6 68				2 50	4 00	10 02	7 76	6 07	4 38	21 90	60 10	70 35			60 10	42 10	13 70	20 55	27 40
95				6 70				2 52	4 05	10 10	7 80	6 10	4 40	22 00	60 60	70 90			60 60	42 40	13 80	20 70	27 60
96				6 72				2 54	4 05	10 18	7 84	6 13	4 42	22 10	61 10	71 45			61 10	42 70	13 90	20 85	27 80
97				6 74				2 55	4 10	10 26	7 88	6 16	4 44	22 20	61 55	72 00			61 55	43 05	14 00	20 95	27 95
98				6 76				2 57	4 15	10 34	7 92	6 19	4 46	22 30	62 05	72 60			62 05	43 35	14 05	21 10	28 15
99				6 78				2 58	4 15	10 42	7 96	6 22	4 48	22 40	62 50	73 15			62 50	43 70	14 15	21 25	28 30
100				6 80				2 60	4 20	10 50	8 00	6 25	4 50	22 50	63 00	73 70			63 00	44 00	14 25	21 40	28 50
101				6 82				2 62	4 25	10 58	8 04	6 27	4 51	22 55	63 50	74 25			63 50	44 30	14 35	21 50	28 70
102				6 84				2 63	4 25	10 66	8 08	6 29	4 52	22 60	63 95	74 85			63 95	44 65	14 45	21 65	28 85
103				6 86				2 65	4 30	10 74	8 12	6 31	4 53	22 65	64 45	75 40			64 45	44 95	14 50	21 80	29 05
104				6 88				2 66	4 35	10 82	8 16	6 33	4 54	22 70	64 90	75 95			64 90	45 30	14 60	21 90	29 20
105				6 90				2 68	4 35	10 90	8 20	6 35	4 55	22 75	65 40	76 50			65 40	45 60	14 70	22 05	29 40
106				6 92				2 70	4 40	10 98	8 24	6 37	4 56	22 80	65 90	77 10			65 90	45 90	14 80	22 20	29 60
107				6 94				2 71	4 40	11 06	8 28	6 39	4 57	22 85	66 35	77 65			66 35	46 25	14 90	22 30	29 75
108				6 96				2 73	4 45	11 14	8 32	6 41	4 58	22 90	66 85	78 20			66 85	46 55	14 95	22 45	29 95
109				6 98				2 74	4 50	11 22	8 36	6 43	4 59	22 95	67 30	78 75			67 30	46 90	15 05	22 60	30 10
110				7 00				2 76	4 50	11 30	8 40	6 45	4 60	23 00	67 80	79 35			67 80	47 20	15 15	22 75	30 30
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.					

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de—				TARIF No. 2. — Grande Vitesse.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4.	TARIF No. 5.	TARIF No. 6. — Grande Vitesse.	TARIF No. 6. — Petite Vitesse.		
										Prix par 1,000 kilog.					Tapissières.					Par wagon. — Chevaux et Bestiaux:		
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. Minimum.	Plus de 10 kilog. Prix par 100 kilog.	Par colis *affran his* de 5 kilog. et moins.	Par expédition. 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Par expédition. Plus de 10 kilog. Minimum.	Par expédition. Plus de 10 kilog. Prix par 100 kilog.	Minimum par expédition.	1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Appartenant à des particuliers.	Fournies par le Chemin de Fer.	Finances.	Équipages. — Par voiture.	Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
111				7 02				2 78	4 55	11 38	8 44	6 47	4 61	23 05	68 30	79 90		68 30	47 50	15 25	22 85	30 50
112				7 04				2 79	4 60	11 46	8 48	6 49	4 62	23 10	68 75	80 45		68 75	47 85	15 35	23 00	30 65
113				7 06				2 81	4 60	11 54	8 52	6 51	4 63	23 15	69 25	81 00		69 25	48 15	15 40	23 15	30 85
114				7 08				2 82	4 65	11 62	8 56	6 53	4 64	23 20	69 70	81 55		69 70	48 50	15 50	23 25	31 00
115				7 10				2 84	4 70	11 70	8 60	6 55	4 65	23 25	70 20	82 15		70 20	48 80	15 60	23 40	31 20
116				7 12				2 86	4 70	11 78	8 64	6 57	4 66	23 30	70 70	82 70		70 70	49 10	15 70	23 55	31 40
117				7 14				2 87	4 75	11 86	8 68	6 59	4 67	23 35	71 15	83 25		71 15	49 45	15 80	23 65	31 55
118				7 16				2 89	4 80	11 94	8 72	6 61	4 68	23 40	71 65	83 80		71 65	49 75	15 85	23 80	31 75
119				7 18				2 90	4 80	12 02	8 76	6 63	4 69	23 45	72 10	84 40		72 10	50 10	15 95	23 95	31 90
120				7 20				2 92	4 85	12 10	8 80	6 65	4 70	23 50	72 60	84 95		72 60	50 40	16 05	24 10	32 10
121				7 22				2 94	4 85	12 18	8 84	6 67	4 71	23 55	73 10	85 50		73 10	50 70	16 15	24 20	32 30
122				7 24				2 95	4 90	12 26	8 88	6 69	4 72	23 60	73 55	86 05		73 55	51 05	16 25	24 35	32 45
123				7 26				2 97	4 95	12 34	8 92	6 71	4 73	23 65	74 05	86 65		74 05	51 35	16 30	24 50	32 65
124				7 28				2 98	4 95	12 42	8 96	6 73	4 74	23 70	74 50	87 20		74 50	51 70	16 40	24 60	32 80
125				7 30				3 00	5 00	12 50	9 00	6 75	4 75	23 75	75 00	87 75		75 00	52 00	16 50	24 75	33 00
126				7 32				3 02	5 05	12 58	9 02	6 76	4 76	23 80	75 50	88 30		75 50	52 30	16 60	24 90	33 20
127				7 34				3 03	5 05	12 66	9 04	6 77	4 77	23 85	75 95	88 85		75 95	52 65	16 70	25 00	33 35
128				7 36				3 05	5 10	12 74	9 06	6 78	4 78	23 90	76 45	89 45		76 45	52 95	16 75	25 15	33 55
129				7 38				3 06	5 15	12 82	9 08	6 79	4 79	23 95	76 90	90 00		76 90	53 30	16 85	25 30	33 70
130				7 40				3 08	5 15	12 90	9 10	6 80	4 80	24 00	77 40	90 55		77 40	53 60	16 95	25 45	33 90
131				7 42				3 10	5 20	12 98	9 12	6 81	4 81	24 05	77 90	91 10		77 90	53 90	17 05	25 55	34 10
132				7 44				3 11	5 20	13 06	9 14	6 82	4 82	24 10	78 35	91 70		78 35	54 25	17 15	25 70	34 25
133				7 46				3 13	5 25	13 14	9 16	6 83	4 83	24 15	78 85	92 25		78 85	54 55	17 20	25 85	34 45
134				7 48				3 14	5 30	13 22	9 18	6 84	4 84	24 20	79 30	92 80		79 30	54 90	17 30	25 95	34 60
135				7 50				3 16	5 30	13 30	9 20	6 85	4 85	24 25	79 80	93 35		79 80	55 20	17 40	26 10	34 80
136				7 52				3 18	5 35	13 38	9 22	6 86	4 86	24 30	80 30	93 95		80 30	55 50	17 50	26 25	35 00
137				7 54				3 19	5 40	13 46	9 24	6 87	4 87	24 35	80 75	94 50		80 75	55 85	17 60	26 35	35 15
138				7 56				3 21	5 40	13 54	9 26	6 88	4 88	24 40	81 25	95 05		81 25	56 15	17 65	26 50	35 35
139				7 58				3 22	5 45	13 62	9 28	6 89	4 89	24 45	81 70	95 60		81 70	56 50	17 75	26 65	35 50
140				7 60				3 24	5 50	13 70	9 30	6 90	4 90	24 50	82 20	96 15		82 20	56 80	17 85	26 80	35 70
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.					

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de—				TARIF No. 2. — Grande Vitesse.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4.	TARIF No. 5.	TARIF No. 6.			
										Prix par 1,000 kilog.					Tapissières.					Grande Vitesse. — Par wagon.	Petite Vitesse. — Chevaux et Bestiaux.		
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. — Minimum.	Plus de 10 kilog. — Prix par 100 kilog.	Par colis *affranchis* de 5 kilog. et moins.	Par expédition. — 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Par expédition. — Plus de 10 kilog. — Minimum.	Par expédition. — Plus de 10 kilog. — Prix par 100 kilog.	Minimum par expédition.	1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Appartenant à des particuliers.	Fournies par le Chemin de Fer.	Finances.	Équipages. — Par voiture.	Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Prix par voiture.								
141				7 62				3 26	5 50	13 78	9 32	6 91	4 91	24 55	82 70	96 75		82 70	57 10	17 95	26 90	35 90
142				7 64				3 27	5 55	13 86	9 34	6 92	4 92	24 60	83 15	97 30		83 15	57 45	18 05	27 05	36 05
143				7 66				3 29	5 60	13 94	9 36	6 93	4 93	24 65	83 65	97 85		83 65	57 75	18 10	27 20	36 25
144				7 68				3 30	5 60	14 02	9 38	6 94	4 94	24 70	84 10	98 40		84 10	58 10	18 20	27 30	36 40
145				7 70				3 32	5 65	14 10	9 40	6 95	4 95	24 75	84 60	99 00		84 60	58 40	18 30	27 45	36 60
146				7 72				3 34	5 65	14 18	9 42	6 96	4 96	24 80	85 10	99 55		85 10	58 70	18 40	27 60	36 80
147				7 74				3 35	5 70	14 26	9 44	6 97	4 97	24 85	85 55	100 10		85 55	59 05	18 50	27 70	36 95
148				7 76				3 37	5 75	14 34	9 46	6 98	4 98	24 90	86 05	100 65		86 05	59 35	18 55	27 85	37 15
149				7 78				3 38	5 75	14 42	9 48	6 99	4 99	24 95	86 50	101 25		86 50	59 70	18 65	28 00	37 30
150				7 80				3 40	5 80	14 50	9 50	7 00	5 00	25 00	87 00	101 80		87 00	60 00	18 75	28 15	37 50
151				7 82				3 41	5 80	14 56	9 52	7 01	5 01	25 05	87 35	102 20		87 35	60 25	18 80	28 20	37 60
152				7 83				3 42	5 85	14 62	9 54	7 02	5 02	25 10	87 70	102 65		87 70	60 50	18 85	28 30	37 75
153				7 85				3 44	5 85	14 68	9 56	7 03	5 03	25 15	88 10	103 05		88 10	60 70	18 95	28 40	37 85
154				7 86				3 45	5 90	14 74	9 58	7 04	5 04	25 20	88 45	103 45		88 45	60 95	19 00	28 50	38 00
155				7 88				3 46	5 90	14 80	9 60	7 05	5 05	25 25	88 80	103 90		88 80	61 20	19 05	28 60	38 10
156				7 90				3 47	5 95	14 86	9 62	7 06	5 06	25 30	89 15	104 30		89 15	61 45	19 10	28 65	38 20
157				7 91				3 48	5 95	14 92	9 64	7 07	5 07	25 35	89 50	104 75		89 50	61 70	19 15	28 75	38 35
158				7 93				3 50	6 00	14 98	9 66	7 08	5 08	25 40	89 90	105 15		89 90	61 90	19 25	28 85	38 45
159				7 94				3 51	6 00	15 04	9 68	7 09	5 09	25 45	90 25	105 60		90 25	62 15	19 30	28 95	38 60
160				7 96				3 52	6 05	15 10	9 70	7 10	5 10	25 50	90 60	106 00		90 60	62 40	19 35	29 05	38 70
161				7 98				3 53	6 05	15 16	9 72	7 11	5 11	25 55	90 95	106 40		90 95	62 65	19 40	29 10	38 80
162				7 99				3 54	6 10	15 22	9 74	7 12	5 12	25 60	91 30	106 85		91 30	62 90	19 45	29 20	38 95
163				8 01				3 56	6 10	15 28	9 76	7 13	5 13	25 65	91 70	107 25		91 70	63 10	19 55	29 30	39 05
164				8 02				3 57	6 15	15 34	9 78	7 14	5 14	25 70	92 05	107 70		92 05	63 35	19 60	29 40	39 20
165				8 04				3 58	6 15	15 40	9 80	7 15	5 15	25 75	92 40	108 10		92 40	63 60	19 65	29 50	39 30
166				8 05				3 59	6 20	15 46	9 82	7 16	5 16	25 80	92 75	108 55		92 75	63 85	19 70	29 55	39 40
167				8 07				3 60	6 20	15 52	9 84	7 17	5 17	25 85	93 10	108 95		93 10	64 10	19 75	29 65	39 55
168				8 09				3 62	6 25	15 58	9 86	7 18	5 18	25 90	93 50	109 35		93 50	64 30	19 85	29 75	39 65
169				8 10				3 63	6 25	15 64	9 88	7 19	5 19	25 95	93 85	109 80		93 85	64 55	19 90	29 85	39 80
170				8 12				3 64	6 30	15 70	9 90	7 20	5 20	26 00	94 20	110 20		94 20	64 80	19 95	29 95	39 90
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.					

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de—				TARIF No. 2. — Grande Vitesse.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4.	TARIF No. 5.	TARIF No. 6.		
																			Grande Vitesse. — Par wagon.	Petite Vitesse. — Chevaux et Bestiaux.		
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog.		Par colis *affranchis* de 5 kilog. et moins.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Par expédition. Plus de 10 kilog.		Minimum par expédition.	Prix par 1,000 kilog.				Wagons roulant sur essieux. Prix pour 2 essieux.	Tapissières. Prix par voiture.		Finances.	Équipages. Par voiture.	Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
			Minimum.	Prix par 100 kilog.			Minimum.	Prix par 100 kilog.		1re Classe.	2e Classe.	3e Classe.	4e Classe.		Appartenant à des particuliers.	Fournies par le Chemin de Fer.						
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
171				8 14				3 65	6 30	15 76	9 92	7 21	5 21	26 05	94 55	110 65		94 55	65 05	20 00	30 00	40 00
172				8 15				3 66	6 35	15 82	9 94	7 22	5 22	26 10	94 90	111 05		94 90	65 30	20 05	30 10	40 15
173				8 17				3 68	6 35	15 88	9 96	7 23	5 23	26 15	95 30	111 50		95 30	65 50	20 15	30 20	40 25
174				8 18				3 69	6 40	15 94	9 98	7 24	5 24	26 20	95 65	111 90		95 65	65 75	20 20	30 30	40 40
175				8 20				3 70	6 40	16 00	10 00	7 25	5 25	26 25	96 00	112 30		96 00	66 00	20 25	30 40	40 50
176				8 22				3 71	6 40	16 06	10 02	7 26	5 26	26 30	96 35	112 75		96 35	66 25	20 30	30 45	40 60
177				8 23				3 72	6 45	16 12	10 04	7 27	5 27	26 35	96 70	113 15		96 70	66 50	20 35	30 55	40 75
178				8 25				3 74	6 45	16 18	10 06	7 28	5 28	26 40	97 10	113 60		97 10	66 70	20 45	30 65	40 85
179				8 26				3 75	6 50	16 24	10 08	7 29	5 29	26 45	97 45	114 00		97 45	66 95	20 50	30 75	41 00
180				8 28				3 76	6 50	16 30	10 10	7 30	5 30	26 50	97 80	114 45		97 80	67 20	20 55	30 85	41 10
181				8 30				3 77	6 55	16 36	10 12	7 31	5 31	26 55	98 15	114 85		98 15	67 45	20 60	30 90	41 20
182				8 31				3 78	6 55	16 42	10 14	7 32	5 32	26 60	98 50	115 25		98 50	67 70	20 65	31 00	41 35
183				8 33				3 80	6 60	16 48	10 16	7 33	5 33	26 65	98 90	115 70		98 90	67 90	20 75	31 10	41 45
184				8 34				3 81	6 60	16 54	10 18	7 34	5 34	26 70	99 25	116 10		99 25	68 15	20 80	31 20	41 60
185				8 36				3 82	6 65	16 60	10 20	7 35	5 35	26 75	99 60	116 55		99 60	68 40	20 85	31 30	41 70
186				8 38				3 83	6 65	16 66	10 22	7 36	5 36	26 80	99 95	116 95		99 95	68 65	20 90	31 35	41 80
187				8 39				3 84	6 70	16 72	10 24	7 37	5 37	26 85	100 30	117 35		100 30	68 90	20 95	31 45	41 95
188				8 41				3 86	6 70	16 78	10 26	7 38	5 38	26 90	100 70	117 80		100 70	69 10	21 05	31 55	42 05
189				9 42				3 87	6 75	16 84	10 28	7 39	5 39	26 95	101 05	118 20		101 05	69 35	21 10	31 65	42 20
190				8 44				3 88	6 75	16 90	10 30	7 40	5 40	27 00	101 40	118 65		101 40	69 60	21 15	31 75	42 30
191				8 46				3 89	6 80	16 96	10 32	7 41	5 41	27 05	101 75	119 05		101 75	69 85	21 20	31 85	42 40
192				8 47				3 90	6 80	17 02	10 34	7 42	5 42	27 10	102 10	119 50		102 10	70 10	21 25	31 90	42 55
193				8 49				3 92	6 85	17 08	10 36	7 43	5 43	27 15	102 50	119 90		102 50	70 30	21 35	32 00	42 65
194				8 50				3 93	6 85	17 14	10 38	7 44	5 44	27 20	102 85	120 30		102 85	70 55	21 40	32 10	42 80
195				8 52				3 94	6 90	17 20	10 40	7 45	5 45	27 25	103 20	120 75		103 20	70 80	21 45	32 20	42 90
196				8 54				3 95	6 90	17 26	10 42	7 46	5 46	27 30	103 55	121 15		103 55	71 05	21 50	32 25	43 00
197				8 55				3 96	6 95	17 32	10 44	7 47	5 47	27 35	103 90	121 60		103 90	71 30	21 55	32 35	43 15
198				8 57				3 98	6 95	17 38	10 46	7 48	5 48	27 40	104 30	122 00		104 30	71 50	21 65	32 45	43 25
199				8 58				3 99	7 00	17 44	10 48	7 49	5 49	27 45	104 65	122 45		104 65	71 75	21 70	32 55	43 40
200				8 60				4 00	7 00	17 50	10 50	7 50	5 50	27 50	105 00	122 85		105 00	72 00	21 75	32 65	43 50
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.					

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de—				TARIF No. 2. — Grande Vitesse.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4.	TARIF No. 5.	TARIF No. 6.			
										Prix par 1,000 kilog.					Tapissières.					Grande Vitesse. — Par wagon.	Petite Vitesse. — Chevaux et Bestiaux.		
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. — Minimum.	Plus de 10 kilog. — Prix par 100 kilog.	Par colis *affranchis* de 5 kilog. et moins.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Par expédition. — Plus de 10 kilog. — Minimum.	Par expédition. — Plus de 10 kilog. — Prix par 100 kilog.	Minimum par expédition.	1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Appartenant à des particuliers.	Fournies par le Chemin de Fer.	Finances.	Équipages. — Par voiture.	Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Prix par voiture. Fr. c.	Prix par voiture. Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
201				8 61				4 01	7 00	17 54	10 52	7 51	5 51	27 55	105 25	123 15		105 25	72 15	21 80	32 70	43 60
202				8 62				4 02	7 05	17 58	10 54	7 52	5 52	27 60	105 50	123 40		105 50	72 30	21 85	32 75	43 65
203				8 64				4 02	7 05	17 62	10 56	7 53	5 53	27 65	105 75	123 70		105 70	72 50	21 85	32 80	43 75
204				8 65				4 03	7 05	17 66	10 58	7 54	5 54	27 70	105 95	123 95		105 95	72 65	21 90	32 85	43 80
205				8 66				4 04	7 10	17 70	10 60	7 55	5 55	27 75	106 20	124 25		106 20	72 80	21 95	32 95	43 90
206				8 67				4 05	7 10	17 74	10 62	7 56	5 56	27 80	106 45	124 55		106 45	72 95	22 00	33 00	44 00
207				8 68				4 06	7 10	17 78	10 64	7 57	5 57	27 85	106 70	124 80		106 70	73 10	22 05	33 05	44 05
208				8 70				4 06	7 15	17 82	10 66	7 58	5 58	27 90	106 90	125 10		106 90	73 30	22 05	33 10	44 15
209				8 71				4 07	7 15	17 86	10 68	7 59	5 59	27 95	107 15	125 40		107 15	72 45	22 10	33 15	44 20
210				8 72				4 08	7 15	17 90	10 70	7 60	5 60	28 00	107 40	125 65		107 40	73 60	22 15	33 25	44 30
211				8 73				4 09	7 20	17 94	10 72	7 61	5 61	28 05	107 65	125 95		107 65	73 75	22 20	33 30	44 40
212				8 74				4 10	7 20	17 98	10 74	7 62	5 62	28 10	107 90	126 20		107 90	73 90	22 25	33 35	44 45
213				8 76				4 10	7 20	18 02	10 76	7 63	5 63	28 15	108 10	126 50		108 10	74 10	22 25	33 40	44 55
214				8 77				4 11	7 20	18 06	10 78	7 64	5 64	28 20	108 35	126 80		108 35	74 25	22 30	33 45	44 60
215				8 78				4 12	7 25	18 10	10 80	7 65	5 65	28 25	108 60	127 05		108 60	74 40	22 35	33 55	44 70
216				8 79				4 13	7 25	18 14	10 82	7 66	5 66	28 30	108 85	127 35		108 85	74 55	22 40	33 60	44 80
217				8 80				4 14	7 25	18 18	10 84	7 67	5 67	28 35	109 10	127 60		109 10	74 70	22 45	33 65	44 85
218				8 82				4 14	7 30	18 22	10 86	7 68	5 68	28 40	109 30	127 90		109 30	74 90	22 45	33 70	44 95
219				8 83				4 15	7 30	18 26	10 88	7 69	5 69	28 45	109 55	128 20		109 55	75 05	22 50	33 75	45 00
220				8 84				4 16	7 30	18 30	10 90	7 70	5 70	28 50	109 80	128 45		109 80	75 20	22 55	33 85	45 10
221				8 85				4 17	7 35	18 34	10 92	7 71	5 71	28 55	110 05	128 75		110 05	75 35	22 60	33 90	45 20
222				8 86				4 18	7 35	18 38	10 94	7 72	5 72	28 60	110 30	129 05		110 30	75 50	22 65	33 95	45 25
223				8 88				4 18	7 35	18 42	10 96	7 73	5 73	28 65	110 50	129 30		110 50	75 70	22 65	34 00	45 35
224				8 89				4 19	7 40	18 46	10 98	7 74	5 74	28 70	110 75	129 60		110 75	75 85	22 70	34 05	45 40
225				8 90				4 20	7 40	18 50	11 00	7 75	5 75	28 75	111 00	129 85		111 00	76 00	22 75	34 15	45 50
226				8 91				4 21	7 40	18 54	11 02	7 76	5 76	28 80	111 25	130 15		111 25	76 15	22 80	34 20	45 60
227				8 92				4 22	7 45	18 58	11 04	7 77	5 77	28 85	111 50	130 45		111 50	76 30	22 85	34 25	45 65
228				8 94				4 22	7 45	18 62	11 06	7 78	5 78	28 90	111 70	130 70		111 70	76 50	22 85	34 30	45 75
229				8 95				4 23	7 45	18 66	11 08	7 79	5 79	28 95	111 95	131 00		111 95	76 65	22 90	34 35	45 80
230				8 96				4 24	7 50	18 70	11 10	7 80	5 80	29 00	112 20	131 30		112 20	76 80	22 95	34 45	45 90
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										Finances.	35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.				

Distances en Kilomètres.	TARIF No. 1. — Express. — Par colis de—			TARIF No. 2. — Grande Vitesse. — Par expédition.				TARIF No. 3. — Petite Vitesse. — Prix par 1,000 kilog.										TARIF No. 4. — Finances.	TARIF No. 5.	TARIF No. 6. — Petite Vitesse. — Grande Vitesse. — Par wagon.			
								Minimum par expédition.															
	5 kilog. et moins. Colis *affranchis*.	80 centimes.		6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	1 fr. 10 c.			Par colis *affranchis* de 5 kilog. et moins.	50 centimes.			6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	70 centimes.			Minimum.	80 centimes.						
		Plus de 10 kilog.			Minimum.	Plus de 10 kilog.												35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.	Équipages. — Par voiture.	Chevaux et Chiens.	Chevaux et Bestiaux.		
		Prix par 100 kilog.				Prix par 100 kilog.			1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Prix pour voiture. Appartenant à des particuliers.	Prix pour voiture. Fournies par le Chemin de Fer.					1re Catégorie.	2e Catégorie.	3e Catégorie.
	Fr. c.					Fr. c.		Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.					Fr. c.	Fr. c.	Fr. c.	Fr. c.
231	8 97	9 09				4 25		7 50	18 74	11 12	7 81	5 81	29 05	112 45	131 55			112 45	76 95	23 00	34 50	46 00
232	8 98	9 10				4 26		7 50	18 78	11 14	7 82	5 82	29 10	112 70	131 85			112 70	77 10	23 05	34 55	46 05
233	9 00	9 12				4 26		7 55	18 82	11 16	7 83	5 83	29 15	112 90	132 10			112 90	77 30	23 05	34 60	46 15
234	9 01	9 13				4 27		7 55	18 86	11 18	7 84	5 84	29 20	113 15	132 50			113 15	77 45	23 10	34 65	46 20
235	9 02	9 14				4 28		7 55	18 90	11 20	7 85	5 85	29 25	113 40	132 70			113 40	77 60	23 15	34 75	46 30
236	9 03	9 15				4 29		7 60	18 94	11 22	7 86	5 86	29 30	113 65	132 95			113 65	77 75	23 20	34 80	46 40
237	9 04	9 15				4 30		7 60	18 98	11 24	7 87	5 87	29 35	113 90	133 25			113 90	77 90	23 25	34 85	46 45
238	9 06	9 16				4 30		7 60	19 02	11 26	7 88	5 88	29 40	114 10	133 50			114 10	78 10	23 25	34 90	46 55
239	9 07	9 16				4 31		7 60	19 06	11 28	7 89	5 89	29 45	114 35	133 80			114 35	78 25	23 30	34 95	46 60
240	9 08	9 18				4 32		7 65	19 10	11 30	7 90	5 90	29 50	114 60	134 10			114 60	78 40	23 35	35 05	46 70
241	9 09	9 19				4 33		7 65	19 14	11 32	7 91	5 91	29 55	114 85	134 35			114 85	78 55	23 40	35 10	46 80
242	9 10	9 19				4 34		7 65	19 18	11 34	7 92	5 92	29 60	115 10	134 75			115 10	78 70	23 45	35 15	46 85
243	9 12	9 20				4 34		7 70	19 22	11 36	7 93	5 93	29 65	115 30	134 90			115 30	78 90	23 45	35 20	46 95
244	9 13	9 20				4 35		7 70	19 26	11 38	7 94	5 94	29 70	115 55	135 20			115 55	79 05	23 50	35 25	47 00
245	9 14	9 21				4 36		7 70	19 30	11 40	7 95	5 95	29 75	115 80	135 50			115 80	79 20	23 55	35 35	47 10
246	9 15	9 21				4 37		7 75	19 34	11 42	7 96	5 96	29 80	116 05	135 75			116 05	79 35	23 60	35 40	47 20
247	9 16	9 22				4 38		7 75	19 38	11 44	7 97	5 97	29 85	116 30	136 05			116 30	79 50	23 65	35 45	47 25
248	9 18	9 23				4 38		7 75	19 42	11 46	7 98	5 98	29 90	116 50	136 35			116 50	79 70	23 65	35 50	47 35
249	9 19	9 23				4 39		7 80	19 46	11 48	7 99	5 99	29 95	116 75	136 60			116 75	79 85	23 70	35 55	47 40
250	9 20	9 24				4 40		7 80	19 50	11 50	8 00	6 00	30 00	117 00	136 90			117 00	80 00	23 75	35 65	47 50
251	9 21	9 25				4 41		7 80	19 54	11 52	8 01	6 01	30 05	117 25	137 15			117 25	80 15	23 80	35 70	47 60
252	9 22	9 25				4 42		7 85	19 58	11 54	8 02	6 02	30 10	117 50	137 45			117 50	80 30	23 85	35 75	47 65
253	9 24	9 26				4 42		7 85	19 62	11 56	8 03	6 03	30 15	117 70	137 75			117 70	80 50	23 85	35 80	47 75
254	9 25	9 27				4 43		7 85	19 66	11 58	8 04	6 04	30 20	117 95	138 00			117 95	80 65	23 90	35 85	47 80
255	9 26	9 27				4 44		7 90	19 70	11 60	8 05	6 05	30 25	118 20	138 30			118 20	80 80	23 95	35 95	47 90
256	9 27	9 28				4 45		7 90	19 74	11 62	8 06	6 06	30 30	118 45	138 55			118 45	80 95	24 00	36 00	48 00
257	9 28	9 29				4 46		7 90	19 78	11 64	8 07	6 07	30 35	118 70	138 85			118 70	81 10	24 05	36 05	48 05
258	9 30	9 30				4 46		7 95	19 82	11 66	8 08	6 08	30 40	118 90	139 15			118 90	81 30	24 05	36 10	48 15
259	9 31	9 31				4 47		7 95	19 86	11 68	8 09	6 09	30 45	119 15	139 40			119 15	81 45	24 10	36 15	48 20
260	9 32	9 32				4 48		7 95	19 90	11 70	8 10	6 10	30 50	119 40	139 70			119 40	81 60	24 15	36 25	48 30

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de—				TARIF No. 2. — Grande Vitesse.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4.	TARIF No. 5.	TARIF No. 6.			
						Par expédition.				Prix par 1,000 kilog.					Tapissières.				Grande Vitesse. — Par wagon.	Petite Vitesse. — Chevaux et Bestiaux.		
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog.		Par colis *affranchis* de 5 kilog. et moins.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog.		Minimum par expédition.	1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Appartenant à des particuliers.	Fournies par le Chemin de Fer.		Équipages. — Par voiture	Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
			Minimum.	Prix par 100 kilog.			Minimum.	Prix par 100 kilog.							Prix par voiture.							
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.			Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
261				9 33				4 49	8 00	19 94	11 72	8 11	6 11	30 55	119 65	140 00			119 65	81 75	24 20	36 30	48 40
262				9 34				4 50	8 00	19 98	11 74	8 12	6 12	30 60	119 90	140 25			119 90	81 90	24 25	36 35	48 45
263				9 36				4 50	8 00	20 02	11 76	8 13	6 13	30 65	120 10	140 55			120 10	82 10	24 25	36 40	48 55
264				9 37				4 51	8 00	20 06	11 78	8 14	6 14	30 70	120 35	140 80			120 35	82 25	24 30	36 45	48 60
265				9 38				4 52	8 05	20 10	11 80	8 15	6 15	30 75	120 60	141 10			120 60	82 40	24 35	36 55	48 70
266				9 39				4 53	8 05	20 14	11 82	8 16	6 16	30 80	120 85	141 40			120 85	82 55	24 40	36 60	48 80
267				9 40				4 54	8 05	20 18	11 84	8 17	6 17	30 85	121 10	141 65			121 10	82 70	24 45	36 65	48 85
268				9 42				4 54	8 10	20 22	11 86	8 18	6 18	30 90	121 30	141 95			121 30	82 90	24 45	36 70	48 95
269				9 43				4 55	8 10	20 26	11 88	8 19	6 19	30 95	121 55	142 25			121 55	83 05	24 50	36 75	49 00
270				9 44				4 56	8 10	20 30	11 90	8 20	6 20	31 00	121 80	142 50			121 80	83 20	24 55	36 85	49 10
271				9 45				4 57	8 15	20 34	11 92	8 21	6 21	31 05	122 05	142 80			122 05	83 35	24 60	36 90	49 20
272				9 46				4 58	8 15	20 38	11 94	8 22	6 22	31 10	122 30	143 05			122 30	83 50	24 65	36 95	49 25
273				9 48				4 58	8 15	20 42	11 96	8 23	6 23	31 15	122 50	143 35			122 50	83 70	24 65	37 00	49 35
274				9 49				4 59	8 20	20 46	11 98	8 24	6 24	31 20	122 75	143 65			122 75	83 85	24 70	37 05	49 40
275				9 50				4 60	8 20	20 50	12 00	8 25	6 25	31 25	123 00	143 90			123 00	84 00	24 75	37 15	49 50
276				9 51				4 61	8 20	20 54	12 02	8 26	6 26	31 30	123 25	144 20			123 25	84 15	24 80	37 20	49 60
277				9 52				4 62	8 25	20 58	12 04	8 27	6 27	31 35	123 50	144 45			123 50	84 30	24 85	37 25	49 65
278				9 54				4 62	8 25	20 62	12 06	8 28	6 28	31 40	123 70	144 75			123 70	84 50	24 85	37 30	49 75
279				9 55				4 63	8 25	20 66	12 08	8 29	6 29	31 45	123 95	145 05			123 95	84 65	24 90	37 35	49 80
280				9 56				4 64	8 30	20 70	12 10	8 30	6 30	31 50	124 20	145 30			124 20	84 80	24 95	37 45	49 90
281				9 57				4 65	8 30	20 74	12 12	8 31	6 31	31 55	124 45	145 60			124 45	84 95	25 00	37 50	50 00
282				9 58				4 66	8 30	20 78	12 14	8 32	6 32	31 60	124 70	145 90			124 70	85 10	25 05	37 55	50 05
283				9 60				4 66	8 35	20 82	12 16	8 33	6 33	31 65	124 90	146 15			124 90	85 30	25 05	37 60	50 15
284				9 61				4 67	8 35	20 86	12 18	8 34	6 34	31 70	125 15	146 45			125 15	85 45	25 10	37 65	50 20
285				9 62				4 68	8 35	20 90	12 20	8 35	6 35	31 75	125 40	146 70			125 40	85 60	25 15	37 75	50 30
286				9 63				4 69	8 40	20 94	12 22	8 36	6 36	31 80	125 65	147 00			125 65	85 75	25 20	37 80	50 40
287				9 64				4 70	8 40	20 98	12 24	8 37	6 37	31 85	125 90	147 30			125 90	85 90	25 25	37 85	50 45
288				9 66				4 70	8 40	21 02	12 26	8 38	6 38	31 90	126 10	147 55			126 10	86 10	25 25	37 90	50 55
289				9 67				4 71	8 40	21 06	12 28	8 39	6 39	31 95	126 35	147 85			126 35	86 25	25 30	37 95	50 60
290				9 68				4 72	8 45	21 10	12 30	8 40	6 40	32 00	126 60	148 10			126 60	86 40	25 35	38 05	50 70
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										Finances.	35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.				

Distances en Kilomètres.	TARIF No. 1. — Express. — Par colis de—				TARIF No. 2. — Grande Vitesse. — Par expédition.				TARIF No. 3. — Petite Vitesse.								TARIF No. 4. — Finances.	TARIF No. 5. — Équipages. — Par voiture.	TARIF No. 6. — Grande Vitesse. — Par wagon. — Chevaux et Chiens.	TARIF No. 6. — Petite Vitesse. — Chevaux et Bestiaux.		
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		80 centimes.	50 centimes.	70 centimes.		Minimum par expédition.	Prix par voiture.			Wagons roulant sur essieux.	Finances.								
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Minimum.	Plus de 10 kilog. Prix par 100 kilog.	Minimum.	Par colis *affranchis* de 5 kilog. et moins.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. Prix par 100 kilog.		1re Classe.	2e Classe.	3e Classe.	4e Classe.	Prix par 1,000 kilog. Tapissières. Fournies par le Chemin de Fer.	Prix par 1,000 kilog. Tapissières. Appartenant à des particuliers.	Prix par voiture.	35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.	Équipages. Par voiture.	Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
	Fr. c.			Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.							
291	9 69			9 73				4 73	8 45	21 14	12 32	8 41	6 41	148 40	126 85			126 85	86 55	25 40	38 10	50 80
292	9 70			9 74				4 74	8 45	21 18	12 34	8 42	6 42	148 70	127 10			127 10	86 70	25 45	38 15	50 85
293	9 72			9 74				4 74	8 50	21 22	12 36	8 43	6 43	148 95	127 30			127 30	86 90	25 45	38 20	50 95
294	9 73			9 75				4 75	8 50	21 26	12 38	8 44	6 44	149 25	127 55			127 55	87 05	25 50	38 25	51 00
295	9 74			9 76				4 76	8 50	21 30	12 40	8 45	6 45	149 55	127 80			127 80	87 20	25 55	38 35	51 10
296	9 75			9 77				4 77	8 55	21 34	12 42	8 46	6 46	149 80	128 05			128 05	87 35	25 60	38 40	51 20
297	9 76			9 78				4 78	8 55	21 38	12 44	8 47	6 47	150 10	128 30			128 30	87 50	25 65	38 45	51 25
298	9 78			9 78				4 78	8 55	21 42	12 46	8 48	6 48	150 35	128 50			128 50	87 70	25 65	38 50	51 35
299	9 79			9 80				4 79	8 60	21 46	12 48	8 49	6 49	150 65	128 75			128 75	87 85	25 70	38 55	51 40
300	9 80			9 81				4 80	8 60	21 50	12 50	8 50	6 50	150 95	129 00			129 00	88 00	25 75	38 65	51 50
301	9 81			9 82				4 81	8 60	21 54	12 52	8 51	6 51	151 20	129 25	32 55	35	129 25	88 15	25 80	38 70	51 60
302	9 82			9 84				4 82	8 65	21 58	12 54	8 52	6 52	151 50	129 50	32 60	40	129 50	88 30	25 85	38 75	51 65
303	9 84			9 85				4 82	8 65	21 62	12 56	8 53	6 53	151 75	129 70	32 65	45	129 70	88 50	25 85	38 80	51 75
304	9 85			9 86				4 83	8 65	21 66	12 58	8 54	6 54	152 05	129 95	32 70	50	129 95	88 65	25 90	38 85	51 80
305	9 86			9 87				4 84	8 70	21 70	12 60	8 55	6 55	152 35	130 20	32 75	55	130 20	88 80	25 95	38 95	51 90
306	9 87			9 88				4 85	8 70	21 74	12 62	8 56	6 56	152 60	130 45	32 80	60	130 45	88 95	26 00	39 00	52 00
307	9 88			9 90				4 86	8 70	21 78	12 64	8 57	6 57	152 90	130 70	32 85	65	130 70	89 10	26 05	39 05	52 05
308	9 90			9 91				4 86	8 75	21 82	12 66	8 58	6 58	153 20	130 90	32 90	70	130 90	89 30	26 05	39 10	53 15
309	9 91			9 92				4 87	8 75	21 86	12 68	8 59	6 59	153 45	131 15	32 95	75	131 15	89 45	26 10	39 15	52 20
310	9 92			9 93				4 88	8 75	21 90	12 70	8 60	6 60	153 75	131 40	33 00	80	131 40	89 60	26 15	39 25	52 30
311	9 93			9 94				4 89	8 80	21 94	12 72	8 61	6 61	154 00	131 65	33 05	85	131 65	89 75	26 20	39 30	52 40
312	9 94			9 96				4 90	8 80	21 98	12 74	8 62	6 62	154 30	131 90	33 10	90	131 90	89 90	26 25	39 35	52 45
313	9 96			9 97				4 90	8 80	22 02	12 76	8 63	6 63	154 60	132 10	33 15	95	132 10	90 10	26 25	39 40	52 55
314	9 97			9 98				4 91	8 80	22 06	12 78	8 64	6 64	154 85	132 35	33 20	1 00	132 35	90 25	26 30	39 45	52 60
315	9 98			9 99				4 92	8 85	22 10	12 80	8 65	6 65	155 15	132 60	33 25	05	132 60	90 40	26 35	39 55	52 70
316	9 99			10 00				4 93	8 85	22 14	12 82	8 66	6 66	155 40	132 85	33 30	10	132 85	90 55	26 40	39 60	52 80
317	10 00			10 02				4 94	8 85	22 18	12 84	8 67	6 67	155 70	133 10	33 35	15	133 10	90 70	26 45	39 65	52 85
318	10 02			10 03				4 94	8 90	22 22	12 86	8 68	6 68	156 00	133 30	33 40	20	133 30	90 90	26 45	39 70	52 95
319	10 03			10 04				4 95	8 90	22 26	12 88	8 69	6 69	156 25	133 55	33 45	25	133 55	91 05	26 50	39 75	53 00
320	10 04			10 06				4 96	8 90	22 30	12 90	8 70	6 70	156 55	133 80	33 50	30	133 80	91 20	26 55	39 85	53 10

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de— : 5 kilog. et moins. Colis *affranchis.*	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. : Minimum.	Prix par 100 kilog.	TARIF No. 2. — Grande Vitesse. : Par colis *affranchis* de 5 kilog. et moins.	Par expédition. : 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog. : Minimum.	Prix par 100 kilog.	TARIF No. 3. — Petite Vitesse. : Minimum par expédition.	Prix par 1,000 kilog. : 1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Tapissières. : Appartenant à des particuliers.	Fournies par le Chemin de Fer.	TARIF No. 4. — Finances.	TARIF No. 5. — Équipages. — Par voiture.	TARIF No. 6. — Grande Vitesse. — Par wagon.	Petite Vitesse. — Chevaux et Bestiaux. : 1re Catégorie.	2e Catégorie.	3e Catégorie.
															Prix par voiture.					Chevaux et Chiens.			
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.							
321				10 05				4 97	8 95	22 34	12 92	8 71	6 71	33 55	134 05	156 85		134 05	91 35	26 60	39 90	53 20
322				10 06				4 98	8 95	22 38	12 94	8 72	6 72	33 60	134 30	157 10		134 30	91 50	26 65	39 95	53 25
323				10 08				4 98	8 95	22 42	12 96	8 73	6 73	33 65	134 50	157 40		134 50	91 70	26 65	40 00	53 35
324				10 09				4 99	9 00	22 46	12 98	8 74	6 74	33 70	134 75	157 65		134 75	91 85	26 70	40 05	53 40
325				10 10				5 00	9 00	22 50	13 00	8 75	6 75	33 75	135 00	157 95		135 00	92 00	26 75	40 15	53 50
326				10 11				5 01	9 00	22 54	13 02	8 76	6 76	33 80	135 25	158 25		135 25	92 15	26 80	40 20	53 60
327				10 12				5 02	9 05	22 58	13 04	8 77	6 77	33 85	135 50	158 50		135 50	92 30	26 85	40 25	53 65
328				10 14				5 02	9 05	22 62	13 06	8 78	6 78	33 90	135 70	158 80		135 70	92 50	26 85	40 30	53 75
329				10 15				5 03	9 05	22 66	13 08	8 79	6 79	33 95	135 95	159 10		135 95	92 65	26 90	40 35	53 80
330				10 16				5 04	9 10	22 70	13 10	8 80	6 80	34 00	136 20	159 35		136 20	92 80	26 95	40 45	53 90
331				10 17				5 05	9 10	22 74	13 12	8 81	6 81	34 05	136 45	159 65		136 45	92 95	27 00	40 50	54 00
332				10 18				5 06	9 10	22 78	13 14	8 82	6 82	34 10	136 70	159 90		136 70	93 10	27 05	40 55	54 05
333				10 20				5 06	9 15	22 82	13 16	8 83	6 83	34 15	136 90	160 20		136 90	93 30	27 05	40 60	54 15
334				10 21				5 07	9 15	22 86	13 18	8 84	6 84	34 20	137 15	160 50		137 15	93 45	27 10	40 65	54 20
335				10 22				5 08	9 15	22 90	13 20	8 85	6 85	34 25	137 40	160 75		137 40	93 60	27 15	40 75	54 30
336				10 23				5 09	9 20	22 94	13 22	8 86	6 86	34 30	137 65	161 05		137 65	93 75	27 20	40 80	54 40
337				10 24				5 10	9 20	22 98	13 24	8 87	6 87	34 35	137 90	161 30		137 90	93 90	27 25	40 85	54 45
338				10 26				5 10	9 20	23 02	13 26	8 88	6 88	34 40	138 10	161 60		138 10	94 10	27 25	40 90	54 55
339				10 27				5 11	9 20	23 06	13 28	8 89	6 89	34 45	138 35	161 90		138 35	94 25	27 30	40 95	54 60
340				10 28				5 12	9 25	23 10	13 30	8 90	6 90	34 50	138 60	162 15		138 60	94 40	27 35	41 05	54 70
341				10 29				5 13	9 25	23 14	13 32	8 91	6 91	34 55	138 85	162 45		138 85	94 55	27 40	41 10	54 80
342				10 30				5 14	9 25	23 18	13 34	8 92	6 92	34 60	139 10	162 70		139 10	94 70	27 45	41 15	54 85
343				10 32				5 14	9 30	23 22	13 36	8 93	6 93	34 65	139 30	163 00		139 30	94 90	27 45	41 20	54 95
344				10 33				5 15	9 30	23 26	13 38	8 94	6 94	34 70	139 55	163 20		139 55	95 05	27 50	41 25	55 00
345				10 34				5 16	9 30	23 30	13 40	8 95	6 95	34 75	139 80	163 55		139 80	95 20	27 55	41 35	55 10
346				10 35				5 17	9 35	23 34	13 42	8 96	6 96	34 80	140 05	163 85		140 05	95 35	27 60	41 40	55 20
347				10 36				5 18	9 35	23 38	13 44	8 97	6 97	34 85	140 30	164 15		140 30	95 50	27 65	41 45	55 25
348				10 38				5 18	9 35	23 42	13 46	8 98	6 98	34 90	140 50	164 40		140 50	95 70	27 65	41 50	55 35
349				10 39				5 19	9 40	23 46	13 48	8 99	6 99	34 95	140 75	164 70		140 75	95 85	27 70	41 55	55 40
350				10 40				5 20	9 40	23 50	13 50	9 00	7 00	35 00	141 00	164 95		141 00	96 00	27 75	41 65	55 50
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.										35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.						

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de —				TARIF No. 2. — Grande Vitesse. — Par expédition.				TARIF No. 3. — Petite Vitesse.							TARIF No. 4. — Finances.	TARIF No. 5.	TARIF No. 6. — Grande Vitesse.		Petite Vitesse.	
									Prix par 1,000 kilog.												
	5 kilog. et moins. Colis *affranchis*.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog.		Par colis *affranchis* de 5 kilog. et moins.	6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	Plus de 10 kilog.		Minimum par expédition.	1re Classe.	2e Classe.	3e Classe.	4e Classe.	Wagons roulant sur essieux. Prix pour 2 essieux.	Tapissières.	35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.	Équipages. — Par voiture.	Par wagon. — Chevaux et Chiens.	Chevaux et Bestiaux.	
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.	80 centimes.								Prix par voiture. — Appartenant à des particuliers.	Prix par voiture. — Fournies par le Chemin de Fer.			1re Catégorie.	2e Catégorie.	3e Catégorie.
			Prix par 100 kilog.	Minimum.			Prix par 100 kilog.	Minimum.													
	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.
351	10 41						5 21		9 40	23 54	13 52	9 01	7 02	35 05	141 25	165 25	141 25	96 15	27 80	41 70	55 60
352	10 42						5 22		9 45	23 58	13 54	9 02	7 04	35 10	141 50	165 55	141 50	96 30	27 85	41 75	55 65
353	10 44						5 22		9 45	23 62	13 56	9 03	7 06	35 15	141 70	165 80	141 70	96 50	27 85	41 80	55 75
354	10 45						5 23		9 45	23 66	13 58	9 04	7 08	35 20	141 95	166 10	141 95	96 65	27 90	41 85	55 80
355	10 46						5 24		9 50	23 70	13 60	9 05	7 10	35 25	142 20	166 35	142 20	96 80	27 95	41 95	55 90
356	10 47						5 25		9 50	23 74	13 62	9 06	7 12	35 30	142 45	106 65	142 45	96 95	28 00	42 00	56 00
357	10 48						5 26		9 50	23 78	13 64	9 07	7 14	35 35	142 70	166 95	142 70	97 10	28 05	42 05	56 05
358	10 50						5 26		9 55	23 82	13 66	9 08	7 16	35 40	142 90	167 20	142 90	97 30	28 05	42 10	56 15
359	10 51						5 27		9 55	23 86	13 68	9 09	7 18	35 45	143 15	167 50	143 15	97 45	28 10	42 15	56 20
360	10 52						5 28		9 55	23 90	13 70	9 10	7 20	35 50	143 40	167 80	143 40	97 60	28 15	42 25	56 30
361	10 53						5 29		9 60	23 94	13 72	9 11	7 22	35 55	143 65	168 05	143 65	97 75	28 20	42 30	56 40
362	10 54						5 30		9 60	23 98	13 74	9 12	7 24	35 60	143 90	168 35	143 90	97 90	28 25	42 35	56 45
363	10 56						5 30		9 60	24 02	13 76	9 13	7 26	35 65	144 10	168 60	144 10	98 10	28 25	42 40	56 55
364	10 57						5 31		9 60	24 06	13 78	9 14	7 28	35 70	144 35	168 90	144 35	98 25	28 30	42 45	56 60
365	10 58						5 32		9 65	24 10	13 80	9 15	7 30	35 75	144 60	169 20	144 60	98 40	28 35	42 55	56 70
366	10 59						5 33		9 65	24 14	13 82	9 16	7 32	35 80	144 85	169 45	144 85	98 55	28 40	42 60	56 80
367	10 60						5 34		9 65	24 18	13 84	9 17	7 34	35 85	145 10	169 75	145 10	98 70	28 45	42 65	56 85
368	10 62						5 34		9 70	24 22	13 86	9 18	7 36	35 90	145 30	170 00	145 30	98 90	28 45	42 70	56 95
369	10 63						5 35		9 70	24 26	13 88	9 19	7 38	35 95	145 55	170 30	145 55	99 05	28 50	42 75	57 00
370	10 64						5 36		9 70	24 30	13 90	9 20	7 40	36 00	145 80	170 60	145 80	99 20	28 55	42 85	57 10
371	10 65						5 37		9 75	24 34	13 92	9 21	7 42	36 05	146 05	170 85	146 05	99 35	28 60	42 90	57 20
372	10 66						5 38		9 75	24 38	13 94	9 22	7 44	36 10	146 30	171 15	146 30	99 50	28 65	42 95	57 25
373	10 68						5 38		9 75	24 42	13 96	9 23	7 46	36 15	146 50	171 45	146 50	99 70	98 65	43 00	57 35
374	10 69						5 39		9 80	24 46	13 98	9 24	7 48	36 20	146 75	171 70	146 75	99 85	23 70	43 05	57 40
375	10 70						5 40		9 80	24 50	14 00	9 25	7 50	36 25	147 00	172 00	147 00	100 00	28 75	43 15	57 50
376	10 71						5 41		9 80	24 54	14 02	9 26	7 52	36 30	147 25	172 25	147 25	100 15	38 80	43 20	57 55
377	10 72						5 42		9 85	24 58	14 04	9 27	7 54	36 35	147 50	172 55	147 50	100 30	28 85	43 25	57 65
378	10 74						5 42		9 85	24 62	14 06	9 28	7 56	36 40	147 70	172 85	147 70	100 50	28 85	43 30	57 75
379	10 75						5 43		9 85	24 66	14 08	9 29	7 58	36 45	147 95	173 10	147 95	100 65	28 90	43 35	57 80
380	10 76						5 44		9 90	24 70	14 10	9 30	7 60	36 50	148 20	173 40	148 20	100 80	28 95	43 45	57 90

Distances en Kilomètres.	TARIF No. 1. — Exprès. — Par colis de— 5 kilog. et moins. Colis *affranchis*.	TARIF No. 1. — Exprès. — Par colis de— 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	TARIF No. 1. — Exprès. — Par colis de— Plus de 10 kilog. Minimum.	TARIF No. 1. — Exprès. — Par colis de— Plus de 10 kilog. Prix par 100 kilog.	TARIF No. 2. — Grande Vitesse. Par colis *affranchis* de 5 kilog. et moins.	TARIF No. 2. — Grande Vitesse. Par expédition. 6 à 10 kilog. et colis *non affranchis* de 5 kilog. et moins.	TARIF No. 2. — Grande Vitesse. Par expédition. Plus de 10 kilog. Minimum.	TARIF No. 2. — Grande Vitesse. Par expédition. Plus de 10 kilog. Prix par 100 kilog.	TARIF No. 3. — Petite Vitesse. Minimum par expédition.	TARIF No. 3. — Petite Vitesse. Prix par 1,000 kilog. 1re Classe.	TARIF No. 3. — Petite Vitesse. Prix par 1,000 kilog. 2e Classe.	TARIF No. 3. — Petite Vitesse. Prix par 1,000 kilog. 3e Classe.	TARIF No. 3. — Petite Vitesse. Prix par 1,000 kilog. 4e Classe.	TARIF No. 3. — Petite Vitesse. Wagons roulant sur essieux. Prix pour 2 essieux.	TARIF No. 3. — Petite Vitesse. Tapissières. Prix par voiture. Appartenant à des particuliers.	TARIF No. 3. — Petite Vitesse. Tapissières. Prix par voiture. Fournies par le Chemin de Fer.	TARIF No. 4. — Finances.	TARIF No. 5. — Équipages. Par voiture.	TARIF No. 6. — Grande Vitesse. Par wagon.	TARIF No. 6. — Petite Vitesse. Chevaux et Bestiaux.		
																				Chevaux et Chiens.	1re Catégorie.	2e Catégorie.	3e Catégorie.
				Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.	Fr. c.				Fr. c.	Fr. c.	Fr. c.	Fr. c.
381				10 77				5 45	9 90	24 74	14 12	9 31	7 62	36 55	148 45	173 65		148 45	100 95	29 00	43 50	58 00
382				10 78				5 46	9 90	24 78	14 14	9 32	7 64	36 60	148 70	173 95		148 70	101 10	29 05	43 55	58 05
383				10 80				5 46	9 95	24 82	14 16	9 33	7 66	36 65	148 90	174 25		148 90	101 30	29 05	43 60	58 15
384				10 81				5 47	9 95	24 86	14 18	9 34	7 68	36 70	149 15	174 50		149 15	101 45	29 10	43 65	58 20
385				10 82				5 48	9 95	24 90	14 20	2 35	7 70	36 75	149 40	174 80		149 40	101 60	29 15	46 75	58 30
386				10 83				5 49	10 00	24 94	14 22	9 36	7 72	36 80	149 65	175 10		149 65	101 75	29 20	43 80	58 40
387				10 84				5 50	10 00	24 98	14 24	9 37	7 74	36 85	149 90	175 35		149 90	101 90	29 25	43 85	58 45
388				10 86				5 50	10 00	25 02	14 26	9 38	7 76	36 90	150 10	175 65		150 10	102 10	29 25	43 90	58 55
389				10 87				5 51	10 00	25 06	14 28	9 39	7 78	36 95	150 35	175 90		150 35	102 25	29 30	44 00	58 60
390				10 88				5 52	10 05	25 10	14 30	9 40	7 80	37 00	150 60	176 20		150 60	102 40	29 35	44 05	58 70
391				10 89				5 53	10 05	25 14	14 32	9 41	7 82	37 05	150 85	176 50		150 85	102 55	29 40	44 10	58 80
392				10 90				5 54	10 05	25 18	14 34	9 42	7 84	37 10	151 10	176 75		151 10	102 70	29 45	44 15	58 85
393				10 92				5 54	10 10	25 22	14 36	9 43	7 86	37 15	151 30	177 05		151 30	102 90	29 45	44 20	58 95
394				10 93				5 55	10 10	25 26	14 38	9 44	7 88	37 20	151 55	177 35		151 55	103 05	29 50	44 25	59 00
395				10 94				5 56	10 10	25 30	14 40	9 45	7 90	37 25	151 80	177 60		151 80	103 20	29 55	44 35	59 10
396				10 95				5 57	10 15	25 34	14 42	9 46	7 92	37 30	152 05	177 90		152 05	103 35	22 60	44 40	59 20
397				10 96				5 58	10 15	23 38	14 44	9 47	7 94	37 35	152 30	178 15		152 30	103 50	29 65	44 45	59 25
398				10 98				5 58	10 15	25 42	14 46	9 48	7 96	37 40	152 50	178 45		152 50	103 70	29 65	44 50	59 35
399				10 99				5 59	10 20	25 46	14 48	9 49	7 98	37 45	152 75	178 75		152 75	103 85	29 70	44 55	59 40
400				11 00				5 60	10 20	25 50	14 50	9 50	8 00	37 50	153 00	179 00		153 00	104 00	29 75	44 65	59 50
	80 centimes.	1 fr. 10 c.	1 fr. 20 c.		50 centimes.	70 centimes.		80 centimes.									35 centimes par 1,000 fr., avec minimum de 70 centimes par expédition.						

Inclosure 5 in No. 5.

(Table E.)—Table of Rates for Goods. (English Equivalents.)

Scale adopted.—1 Kilometre = 1,094 yards. 1 Kilogramme = 2 lbs. 10 Centimes = 1 penny.

Distance in Kilometres.	TARIFF No. 1. Express. Per package of—		TARIFF No. 2. Grande Vitesse. Per despatch of		TARIFF No. 3. Petite Vitesse. Price per 2,000 lbs.								TARIFF No. 4. Money.	TARIFF No. 5. Driving-carriages.	TARIFF No. 6. Grande Vitesse. Per waggon. Horses and dogs.	TARIFF No. 6. Petite Vitesse. Horses and Cattle.		
									Furniture-Vans.									
									Belonging to private persons.		Supplied by the Railway.							
	Above 20 lbs.	10 lbs. and less, *prepaid* packages.	Above 20 lbs.	12 to 20 lbs., and *non-prepaid* packages of 10 lbs. and less.	Per package *prepaid* of 10 lbs. and less.				Price per waggon.									
	Price per 200 lbs.	Eightpence.	Price per 200 lbs.	Sevenpence.	Minimum per despatch.	1st Class.	2nd Class.	3rd Class.	4th Class.	Trucks running on axles. Price for two axles.			3*d.* per £40, with minimum of 5*d.* per despatch.	Driving-carriages.	Horses and dogs.	1st Category.	2nd Category.	3rd Category.
	Minimum.	Elevenpence.	Minimum.	Sixpence.	Fivepence.								2½*d.* per £40, with minimum of 6*d.* per despatch.		Per waggon.			
	Eleven-pence.	Ninepence.	Tenpence.	Eightpence.	Sevenpence.	Sixpence.	Fivepence.						1½*d.* per £40, with minimum of 7*d.* per despatch.		Grande Vitesse. ——			
	One shilling.																	
Kilometres.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*		*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
1	0 1,094	3 6	4	1 1½	0 6	0 6	1 3	1 2	1 1	0 6⅝	0 6⅝	5 0	7 6	7 6	6 8	3 0	4 6	6 0
2	1 427	3 6	4	1 4½	0 6	0 6	1 3	1 2	1 1	0 6⅝	0 6⅝	5 0	7 6	7 6	6 8	3 0	4 6	6 0
3	1 1,521	3 6	4	1 7½	0 6	0 6	1 3	1 2	1 1	0 6⅝	0 6⅝	5 0	7 6	7 6	6 8	3 0	4 6	6 0
4	2 855	3 6	4	1 10½	0 6	0 6	1 3	1 2	1 1	0 6⅝	0 6⅝	5 0	8 0	7 6	6 8	3 0	4 6	6 0
5	3 188	3 6	4	2 0	0 6	0 6½	1 4	1 2½	1 1½	0 8⅜	0 9⅜	5 2	8 6	8 6	7 0	3 1	4 8	6 5
6	3 1,282	3 6	4	2 3½	0 6	0 7	1 5	1 3	1 2½	1 3⅜	0 9⅜	5 4	9 0	9 0	7 8	3 3½	4 11½	6 7
7	4 615	3 6	4	2 7	0 7	1 6	1 5½	1 3½	1 2½	1 3⅜	0 10⅜	5 6	9 6	9 6	8 0	3 5	5 1	6 9½
8	4 1,709	3 6	4	2 10½	0 7½	1 7	1 6	1 4	1 3½	1 4	0 11	5 8	10 0	10 0	8 4	3 6	5 3	7 0
9	5 1,043	3 7½	4	3 1½	0 8	1 8	2 2	1 10	1 4	1 5	1 0	5 10	11 8	11 8	8 4	4 6	6 9	9 0
10	6 376	3 7½	4	3 5	0 8	2 0	2 6	2 1	1 8	1 8	1 1	6 0	13 4	13 4	9 2	5 0	7 6	10 0
20	12 753	3 10½	4	4 0	0 11	2 11	3 4	2 10	2 4	2 2	1 10	7 6	20 0	20 0	15 0	6 6	9 9	13 0
25	15 941	4 0	4	4 4	1 0	3 4	4 2	3 6	2 10	2 10	2 2	9 1	23 5	25 0	19 2	6 6	9 9	13 0
30	18 1,129	4 1½	4	4 7½	1 1	4 2	5 0	4 2	3 6	3 4	2 6	10 10	29 3	30 0	21 8	7 6	11 5	15 0
40	24 1,505	4 4½	4	5 1½	1 3	5 10	6 8	5 0	4 4	3 10	2 10	12 6	35 1	36 0	25 4	8 6	12 9	17 0
50	31 122	4 7½	4	5 10	1 5	6 8	7 6	5 10	4 10	4 4	3 2	14 2	40 0	40 0	28 4	9 6	14 3	19 0
60	37 498	4 10½	4	6 7½	1 7	7 6	8 4	6 8	5 6	4 10	3 4	15 10	46 10½	42 6	30 0	10 0	15 0	20 0
70	43 874	5 1½	5	7 1½	1 9	8 1	9 2	7 5	6 0	5 2	3 7	16 8	49 8½	44 6	31 4	10 4½	15 7	20 9
75	47 062	5 3	5	7 10½	1 10	8 5½	9 8	7 10½	6 4	5 5	3 9	17 1	52 1	48 6	34 0	11 1½	16 8½	22 3
80	49 1,251	5 4	5	8 4	2 0½	9 0	10 4	8 1	6 8	5 7	3 11	17 11	53 6	52 6	36 8	11 10½	17 10	23 9
90	55 1,627	5 6	5	8 10½	2 2	9 8	11 0	8 9	7 0	6 0	4 1	18 9	56 6	56 6	39 4	12 7½	18 11½	25 3
100	62 243	5 8	5	9 5	2 3½	10 0	11 8	9 5	7 4	6 3	4 3	19 2	60 6	60 6	42 0	13 4½	20 1	26 9
110	68 619	5 10	5	9 11	2 5½	10 4	12 4	9 10	7 8	6 6	4 5	19 7	70 9½					
120	74 996	6 0	6	10 4½	2 8	10 8	12 8	10 2	8 0	6 9	4 7	20 0	74 10½					

Distance in Kilometres.	Distance in Miles and Yards.	TARIFF No. 1. Express. Per package of— 10 lbs. and less, *prepaid* packages. Eightpence.	12 to 20 lbs., and *non-prepaid* packages of 10 lbs. and less. Elevenpence.	Above 20 lbs. Minimum. One shilling.	Above 20 lbs. Price per 200 lbs.	TARIFF No. 2. Grande Vitesse. Per package *prepaid* of 10 lbs. and less. Fivepence.	12 to 20 lbs., and packages *non-prepaid* of 10 lbs. and less. Sevenpence.	Per despatch of— Above 20 lbs. Minimum. Eightpence.	Above 20 lbs. Price per 200 lbs.	TARIFF No. 3. Petite Vitesse. Minimum per despatch.	Price per 2,000 lbs. 1st Class.	2nd Class.	3rd Class.	4th Class.	Trucks running on axles. Price for two axles.	Furniture-Vans. Belonging to private persons. Price per waggon.	Furniture-Vans. Supplied by the Railway.	TARIFF No. 4. Money. 3½*d.* per £10, with minimum of 7*d.* per despatch.	TARIFF No. 5. Driving-carriages.	TARIFF No. 6. Grande Vitesse. — Per waggon. Horses and dogs.	Petite Vitesse. Horses and Cattle. 1st Category.	2nd Category.	3rd Category.
		s. *d.*			*s.* *d.*				*s.* *d.*		*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*		*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*	*s.* *d.*
130	80 1,372	6 2			6 7				2 6		4 3½	10 9	7 11	5 8	4 0	20 0	64 6	75 5½		64 6	44 8	14 1½	21 2½	28 3
140	86 1,748	6 4			6 10				2 8		4 7	11 5	7 11	5 9	4 1	20 5	68 6	80 1½		68 6	46 8	14 10½	22 4	29 9
150	93 365	6 6			7 2				2 10		4 10	12 1	7 11	5 10	4 2	20 10	72 6	84 10		72 6	50 0	15 7½	23 5½	31 3
160	99 741	6 7			7 3				2 11½		5 0½	12 7	8 1	5 11	4 3	21 3	76 4	88 4		76 4	52 0	16 1½	24 2½	32 3
170	106 117	6 8			7 5				3 0		5 3	13 1	8 3	6 0	4 4	21 8	78 6	90 10		78 6	54 0	16 7½	24 10½	33 3
180	111 1,494	6 10			7 6				3 1½		5 5	13 7	8 5	6 1	4 5	22 1	82 6	95 4½		82 6	56 0	17 1½	25 6½	34 3½
190	118 110	7 0			7 8				3 2½		5 7½	14 1	8 7	6 2	4 6	22 6	84 6	98 10½		84 6	58 0	17 7½	26 5½	35 3
200	124 486	7 2			7 9				3 4		5 10	14 7	8 9	6 3	4 7	22 11	87 6	102 4½		87 6	60 0	18 1½	27 2½	36 3
210	130 862	7 4			7 11				3 5½		5 11½	14 11	8 11	6 4	4 8	23 4	89 6	104 8½		89 6	61 4	18 5½	27 10½	36 11
220	137 139	7 5			8 0				3 7		6 1	15 3	9 1	6 5	4 9	23 9	91 6	107 0½		91 6	62 8	18 9½	28 2½	37 7
230	142 1,615	7 6			8 1				3 8		6 3	15 7	9 3	6 6	4 10	24 2	93 6	109 5		93 6	64 0	19 1½	29 2½	38 3
240	149 231	7 7			8 2				3 8		6 4½	15 11	9 5	6 7	4 11	24 7	95 6	111 9		95 6	65 4	19 5½	29 3½	38 11
250	155 608	7 9			8 3				3 9		6 6	16 3	9 7	6 8	5 0	25 0	97 6	114 1		97 6	66 6	19 9½	29 10½	39 7
260	161 984	7 10			8 4				3 10½		6 7½	16 7	9 9	6 9	5 1	25 5	99 6	116 5		99 6	68 0	20 1½	30 2½	40 3
270	168 360	7 11			8 5				3 11½		6 9	16 11	9 11	6 10	5 2	25 10	101 6	118 9		101 6	69 4	20 5½	30 10½	40 11
280	173 1,737	8 0			8 6				4 0½		6 11	17 3	10 1	6 11	5 3	26 3	103 6	121 1		103 6	70 8	20 9½	31 2½	41 7
290	180 413	8 1			8 7				4 1½		7 0½	17 7	10 3	7 0	5 4	26 8	105 6	123 10		105 6	72 0	21 1½	31 6½	42 3
300	186 730	8 2			8 8				4 2½		7 2	17 11	10 5	7 1	5 5	27 1	107 6	125 9		107 6	74 0	21 9½	32 2½	42 11
310	193 106	8 3			8 9				4 3½		7 3½	18 3	10 7	7 2	5 6	27 6	109 6	128 1½		109 6	74 8	21 9½	32 10½	43 7
320	199 483	8 4			8 10				4 4½		7 5	18 7	10 9	7 3	5 7	27 11	111 6	130 5½		111 6	75 0	22 1½	33 2½	44 3
330	205 199	8 5			8 11				4 5½		7 7	18 11	10 11	7 4	5 8	28 4	113 6	132 9½		113 6	77 4	22 5½	33 10½	44 11
340	211 475	8 6			9 0				4 6½		7 8½	19 3	11 1	7 5	5 9	28 9	115 6	135 1½		115 6	78 8	22 9½	34 2½	45 7
350	217 852	8 8			9 1				4 7½		7 10	19 9	11 3	7 6	5 10	29 2	117 6	137 5½		117 6	80 0	23 1½	34 6½	46 3
360	224 228	8 9			9 2				4 8½		7 11½	19 11	11 5	7 7	6 0	29 7	119 6	139 10		119 6	81 4	23 5½	35 2½	46 11
370	230 601	8 10			9 3				4 9½		8 1	20 3	11 7	7 8	6 2	30 0	121 6	142 2		121 6	82 8	23 9½	35 10½	47 7
380	236 221	8 11			9 4				4 10½		8 3	20 7	11 9	7 9	6 4	30 5	121 10	142 10		121 10	84 0	24 1½	36 2½	48 3
390	242 597	9 0			9 5				4 11½		8 4½	20 11	11 11	7 10	6 6	30 10	125 6	146 10		125 6	85 4	24 5½	36 9½	48 11
400	248 973	9 2			9 6				5 0½		8 6	21 3	12 1	7 11	6 8	31 3	127 6	149 2		127 6	86 8	24 9½	37 2½	49 7

Inclosure 6 in No. 5.

(A.)—Voyageurs et Bagages.

Tarif pour le Transport des Voyageurs et des Bagages.

1. En service mixte avec les stations des Chemins de Fer de la Flandre Occidentale.
2. „ „ „ de la Compagnie de Gand à Terneuzen.
3. „ „ „ du Chemin de Fer de Termonde à St. Nicolas.
4. „ „ „ du Chemin de Fer du Grand Central Belge.
5. „ „ „ des Chemins de Fer Nord-Belges.
6. „ „ „ du Chemin de Fer de Chimay.
7. „ „ „ du Chemin de Fer de Gand-Eccloo-Bruges.
8. „ „ „ des Chemins de Fer Liégeois-Limbourgeois.
9. Entre les stations de l'État Belge et de l'Alsace-Lorraine, d'une part, et les stations de l'Est Français, d'autre part.
10. De la Belgique, de la France, et de l'Angleterre, vers des stations du Haut-Rhin, et vice versa, par Herbesthal.
11. De la Belgique et de l'Angleterre vers les stations des Chemins de Fer Italiens et vice versa, par le St. Gothard.
12. De la Belgique et de l'Angleterre, vers des stations des Chemins de Fer de l'État de Bavière, et vice versa par Herbesthal-Cologne.
13. Avec le Chemin de Fer d'Anzin.
14. „ „ du Prince Henri.
15. De la Belgique, des Pays-Bas, et de l'Angleterre, vers les stations des Chemins de Fer du Grand Duché de Luxembourg et de l'Alsace-Lorraine et vice versa par Sterpenich et par Gouvy.
16. De la Belgique, des Pays-Bas, et de l'Angleterre, vers les stations des Chemins de Fer Suisses et vice versa, par Sterpenich.
17. Entre les stations des Chemins de Fer de l'État Belge, du Nord Belge, du Nord Français, des Pays-Bas et Londres, d'une part, et celles de la Direction Royale des Chemins de Fer de la Rive Gauche du Rhin, d'autre part.
18. De la Belgique, la France, et l'Angleterre, d'une part, et l'Allemagne du Nord, l'Autriche, le Danemark, et la Russie, d'autre part.
19. Entre les stations des Chemins de Fer de l'État Belge du Nord Belge, du Nord Français et Londres, d'une part, et celles de la Direction Royale des Chemins de Fer à Elberfeld, d'autre part.
20. Entre la Belgique et la France, d'une part, et les Pays-Bas d'autre part, et entre la Belgique et l'Allemagne du Nord par les Pays-Bas.
21. Avec les Chemins de Fer du Nord Français.
22. Entre la Belgique et le Nord de l'Angleterre, viâ Ostende.
23. De la Belgique vers Douvres et Londres et vice versa.
24. De la Belgique et de l'Angleterre vers des stations du Haut-Rhin, et vice versa, par Sterpenich.
25. Avec les stations du Lac Majeur.
26. Entre certaines stations de l'État Belge et du Palatinat, viâ Sterpenich.
27. Tarif d'émigrants.
28. Tarif des voyages circulaires (3 fascicules).

(B.)—Marchandises.

29. Conditions réglementaires du tarif intérieur.
30. Fascicules IV à VIII du Tarif Mixte Général.
31. Tarif commun avec le Grand Central Belge (2 fascicules).
32. Tarif Belge-Néerlandais (2 fascicules).
33. Tarif Anglo-Belge viâ Anvers-Harwich avec le Great Eastern Railway (3 fascicules).
34. Tarif Anglo-Belge viâ Anvers avec la station de Grimsby de la Compagnie de Manchester, Sheffield, and Lincolnshire Railway (2 fascicules).
35. Première partie commune aux divers tarifs directs pour le transport des marchandises en services Belges Allemands et Anglo-Belges-Allemands.
36. Fascicules I, II *a*, II *b*, III *a*, III *b*, IV *a*, IV *b* du Tarif Belge-Rhénan-Westphalien.
37. Tarif exceptionnel Belge-Rhénan-Westphalien pour le transport des houilles, cokes, et briquettes de charbon (au départ de l'Allemagne).
38. Tarif exceptionnel Belge-Rhénan-Westphalien pour le transport des houilles, cokes, et briquettes de charbon (au départ de la Belgique).
39. Fascicule I (2e Partie du Tariff Belge-Sud-Ouest-Allemand).
40. Fascicules II, III *a*, III *b*, X *a*, X *b*, V *a*, V *b*, VI *a*, VI *b*, VII *a*, VII *b*, VIII *a*, VIII *b*, IX *a*, et IX *b*, du Tarif Belge-Sud-Ouest-Allemand.
41. Tarif Belge Prince Henri.
42. Tarif exceptionnel des houilles, cokes, &c., avec le Chemin de Fer de l'Alsace-Lorraine.
43. „ „ „ „ de Wurtemberg.
44. „ spécial „ „ „ du Prince Henri.
45. Tarif spécial des houilles, cokes, &c., avec les stations de la ligne d'Ehrang à Sarreguemines.
46. Tarif Anglo-Belge-Alsacien-Lorrain-Suisse.
47. Tariff Belge-Suisse (trafic avec la Suisse Orientale) 5 fascicules.
48. Tarif de l'Union Postale Universelle.
49. Tarif Anglo-Belge de grande vitesse viâ Ostende-Douvres.
50. Taris spécial pour le transport des houilles vers le Nord-Français.
51. Tarif exceptionnel pour le transport des houilles, cokes, &c., vers les stations des Chemins de Fer du Nord-Est-Suisse, &c.

52. Tarif exceptionnel pour le transport des houilles, cokes, &c., vers les stations du Chemin de Fer du Gothard.
53. Barêmes applicables aux transports des houilles, cokes, vers les stations des Chemins de Fer du Central Suisse, &c.
54. Tarif spécial pour le transport des houilles, cokes, &c., vers les stations du Chemin de Fer d'Anzin.
55. Recueil des Tarifs Belges-Italiens par le St. Gothard, du 1er Avril, 1891.
56. Tarif Anglo-Belge-Bavarois.
57. Tarif Belge-Bavarois pour le transport des locomotives, tenders, &c.
58. Tarif Belge-Bavarois pour le transport des bois.
59. Tarif exceptionnel pour produits métallurgiques destinés à Scoben.
60. Tarif exceptionnel pour produits métallurgiques destinés aux localités desservies par la 1re Compagnie Royale et Impériale privilégiée de navigation à vapeur sur le Danube.
61. Tarif Belge-Austro-Hongrois (3 fascicules).
62. Tarif Franco et Belge-Allemand-Russe.
63. Tarif Belge-Italien pour le transport de houille.
64. Tarif Anglo-Belge-Néerlandais-Italien pour les denrées alimentaires.
65. Tarif pour le transport à grande et à petite vitesse des marchandises, finances, voitures, matériel roulant, pompes funèbres, et animaux vivants entre les stations Belges d'une part, et les stations Françaises des Compagnies du Chemin de Fer du Nord et de la Flandre Occidentale d'autre part (fascicules I, II, et III).

Inclosure 7 in No. 5.

Working of Belgian State Railways in 1888.

THE number of trains run on the State railways in 1888, and the mileage covered, were as follows:—

ANNUAL NUMBER OF TRAINS ON STATE RAILWAYS.

Passenger trains—	
Express trains	43,134
Ordinary and special trains	467,758
Mixed trains (passenger and goods)	70,069
Goods trains	357,931
Trains for the service of the railways	16,274
Total number of trains	955,166

MILEAGE RUN BY TRAINS ON STATE RAILWAYS.

	Kilometres.	Miles (roughly).
For traffic purposes—		
Express passenger trains	3,572,890	2,233,055
Ordinary and special trains	15,931,404	9,957,125
Mixed and goods trains	16,221,083	10,138,175
Steam carriages	1,273,595	795,985
	36,998,972	23,124,340
For the service of the railways	389,422	242,385
Total mileage	37,388,394	23,366,725

MILEAGE RUN BY FOREIGN TRAINS OVER STATE RAILWAYS.

	Kilometres.	Miles (roughly).
For traffic purposes—		
Passengers	200,267	125,165
Goods	98,576	61,610
For the service of the railways	1,552	970
Total	300,395	187,745

The average number of passengers per carriage, in comparison with the number of seats supplied, was, in 1888, as follows:—

Passenger Trains.	Average Number of Seats per Carriage.	Average Number of Seats occupied per Carriage.	
		Compared with the Total.	Per cent.
Express trains—			
1st class	24	6·50	27·06
2nd class	40	12·94	32·35
3rd class	50	8·77	17·54
Ordinary trains—			
1st class	24	2·15	8·95
2nd class	40	7·54	18·84
3rd class	50	10·82	21·63
Average	43	8·89	20·64

The following Table shows the number of passengers carried on the State railways, and the receipts therefrom, in 1888:—

(A.)—Express Trains.

	Traffic.	Receipts.	
		Fr. c.	£ (roughly).
Single tickets—			
1st class	263,605	2,105,656 32	84,226
2nd class	478,567	2,471,611 60	98,864
3rd class	603,254	1,228,258 66	49,130
	1,345,426	5,805,526 58	232,220
Return tickets*—			
1st class	314,758	1 488,496 36	59,539
2nd class	651,976	2,013,894 19	80,555
3rd class	1,078,922	1,503,647 62	60,145
	2,045,658	5,006,038 17	200,239
Totals, express trains	3,391,082	10,811,564 75	432,459

(B.)—Ordinary Trains.

Single tickets—			
1st class	342,671	882,230 49	35,289
2nd class	1,565,416	2,344,379 92	93,775
3rd class	11,685,586	8,638,053 71	345,520
	13,593,673	11,864,664 12	474,584
Return tickets*—			
1st class	623,964	888,850 22	35,554
2nd class	2,735,316	2,311,361 57	92,454
3rd class	18,512,326	9,188,254 43	367,530
	21,871,606	12,388,466 22	495,538
Totals, ordinary trains	35,465,279	24,253,130 34	970,122

(C.)—Trains at Reduced Fares.

	19,027,249	7,068,050 74	282,720

* Return tickets, issued at a reduction of 20 per cent., are counted in these Tables as two journeys.

The passengers travelling at reduced fares in 1888 were classed as follows:—

Soldiers, children, and electors	1,450,165
Season tickets—	
General	4,146,620
Students	1,530,258
Workmen	11,294,984
Prisoners and their keepers	78,875
Emigrants	17,038
Members of clubs, &c.	360,718
Excursion trains	29,892
Circular tickets	118,699
Total	19,027,249

To recapitulate these Returns—

	Number of Passengers carried in 1888.	Receipts.	
		Fr. c.	£ (roughly).
(A.)	3,391,082	10,811,564 75	432,459
(B.)	35,465.279	24,253,130 34	970,122
(C.)	19,027,249	7,068,050 74	282,720
Total ..	57.883,610	42,132,745 83	1,685,301

The average fare paid by each passenger in 1888 reached 73 centimes ($7\frac{1}{2}d.$). Apportioning the receipts between the three classes, the Returns show that nearly 6,000,000 frs. (240,000*l.*) were derived from 1st class fares, over 10,000,000 frs. (400,000*l.*) from 2nd class fares, and nearly 24,000,000 frs. (960,000*l.*) from 3rd class fares.

The following is an analysis of the total receipts (passenger aud goods traffic) for 1888:—

Traffic.		Receipts.	
		Francs (omitting centimes).	£ (roughly).
By passenger trains	1. Passengers*	42,132,745	1,684,909
	2. Entrance tickets to stations ..	133,565	5,342
	3. Passengers' luggage ..	1,030,412	41,216
	4. Parcels, newspapers ..	32,535	1,301
	5. Express parcels	1,054,707	42,188
	6. Small packets	1,891,609	75,664
	7. Money	209,781	8,391
	8. Carriages	56,690	2,267
	9. Horses	174,050	6,962
By goods trains	10. Small goods	5,508,500	220,340
	11. Heavy goods	75,195,709	3,007,828
	12. Horses and cattle	1,199,668	47,987
Extraordinary receipts†—			
(A.) Passenger trains ..	.. ..	466,675	18,667
(B.) Goods trains ..	.. ..	2,438,458	97,538
Total	.. ..	131,525,104	5,260,600

* No distinct Returns are published showing the number of soldiers travelling by rail. Officers and men are alike charged half-price.

† The extraordinary receipts (A) include left luggage office, rents of coffee-rooms, advertisements, sale of books, delivery of parcels, placing of weighing machines, &c. Under (B) are included fines for false declarations, customs formalities, storage charges, extra charges for delay in loading or unloading goods, hire of locomotives, tenders, trucks, &c.

EXPENDITURE of State Railways in 1888.

	Francs (omitting centimes).	£ (roughly).
1. General services, including men's wages, bureau expenditure, pensions fund, help to needy workmen, half-pay, local and international conferences	1,328,745	53,149
2. Maintenance of lines	16,350,745	654,029
3. Rolling-stock and material	30,597,301	1,223,892
4. Traffic and transport expenses	19,833,726	793,349
5. Collectors and controllers of receipts ..	1,895,012	75,800
	70,005,529	2,800,219
Total receipts	131,525,104	5,260,600
Total expenditure	70,005,529	2,800,219
Surplus of receipts over expenditure ..	61,519,575	2.460,381

Or, roughly speaking, 2,500,000*l.*

No. 6.

Sir A. Paget to the Marquis of Salisbury.—(*Received July* 13.)

My Lord, *Vienna, July* 11, 1891.

WITH reference to my despatch of the 29th March, I have the honour to transmit herewith the Returns of the Austro-Hungarian State Railways. These are not, however, published separately, but in one volume* with the particulars respecting all other railways. The receipts of the State Railways are to be found on pp. 76 and 77, and the expenditure on pp. 82 and 83.

I have, &c.
(Signed) A. PAGET.

o

* This volume will be deposited in the Library of the House of Commons.

COMMERCIAL. No. 18 (1891).

CORRESPONDENCE respecting Tariffs for Goods and Passengers on Belgian State Railways, and Returns for 1888 showing the Working of Belgian and of Austrian and Hungarian State Railways.

Presented to both Houses of Parliament by Command of Her Majesty. July 1891.

LONDON:

PRINTED BY HARRISON AND SONS.

COMMERCIAL. No. 27 (1891).

TRANSLATIONS OF LAWS

RECENTLY PASSED IN

FRANCE AND GERMANY

AFFECTING THE

BOUNTIES ON SUGAR.

Presented to both Houses of Parliament by Command of Her Majesty.
August 1891.

LONDON:
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Translations of Laws recently passed in France and Germany affecting the Bounties on Sugar.

No. 1.

The Earl of Lytton to the Marquis of Salisbury.—(*Received July* 1.)

My Lord, *Paris, June* 30, 1891.

WITH reference to my despatch of the 28th instant, I have the honour to transmit herewith to your Lordship copy of the Law as promulgated in the "Journal Officiel" this morning on the sugar régime.

I have, &c.
(Signed) LYTTON.

Inclosure in No. 1.

Extract from the "Journal Officiel" of June 30, 1891.

Loi concernant le Régime des Sucres.

LE Sénat et la Chambre des Députés ont adopté,

Le Président de la République promulgue la Loi dont la teneur suit :—

Article 1er. A partir du 1er Septembre prochain, et pour les campagnes suivantes, le rendement légal par 100 kilog. de betteraves mises en œuvre dans les fabriques de sucre indigène reste fixé à 7 kilog. 750 grammes.

Lorsque le rendement effectif de chaque fabrique ne dépasse pas 10 kilog. 300 grammes de sucre raffiné par 100 kilog. de betteraves, l'excédent est en totalité admis au bénéfice du droit réduit édicté par le premier paragraphe de l'Article 1er de la Loi du 5 Août, 1890.

La moitié de l'excédent obtenu en sus de 10 kilog. 500 grammes de sucre par 100 kilog. de betteraves n'est également passible que de ce même droit réduit; l'autre moitié est ajoutée aux charges imposables, au droit plein de 60 fr. par 100 kilog.

Aux fabricants qui, avant le 1er Novembre de chaque année, déclarent au bureau de la Régie qu'ils renoncent au bénéfice de la prime sur les excédents de rendement, il est alloué un déchet de 15 pour cent sur le montant total de leur fabrication.

Les sucres correspondant à ce déchet sont passibles d'un droit égal à celui qui est applicable aux sucres représentant des excédents.

Sous l'un ou l'autre des deux régimes definis ci-dessus, la prise en charge fixée par le premier paragraphe du présent Article est définitive, quels que soient les excédents et les manquants qui peuvent se produire.

Art. 2. Le déchet de fabrication alloué aux fabricants-distillateurs par l'Article 6 de la Loi du 5 Août, 1890, est abaissé à 15 pour cent, à partir de la campagne 1891–1892.

Art. 3. Les mélasses expédiées d'une fabrique sur une autre fabrique ou sur une sucraterie exercée sont portées en décharge au compte de fabrication, à raison de 30 kilog. de sucre raffiné par 100 kilog. de mélasses. Elles sont prises en charge chez le destina-

taire pour une quantité de sucre raffiné égale à celle dont le compte de l'expéditeur a été déchargé.

Ne peuvent être expédiées dans ces conditions que les mélasses épuisées n'ayant pas plus de 50 pour cent de richesse saccharine absolue.

Art. 4. Toute modification relative à la fixation de la prise en charge ou du déchet, qui ferait l'objet d'une nouvelle disposition législative, ne serait applicable qu'un an après la promulgation de la nouvelle Loi.

Disposition Transitoire.

Art. 5. Pour la campagne 1890–1891, il sera alloué un déchet de 15 pour cent sur le montant total de leur fabrication aux fabricants de sucre qui, par une déclaration faite au bureau de la Régie cinq jours au plus tard après la promulgation de la présente Loi, renonceront au bénéfice de la prime sur les sucres obtenus en sus de la prise en charge légale.

L'avant-dernier paragraphe de l'Article 1er ci-dessus est applicable aux sucres représentant ce déchet.

La présente Loi, délibérée et adoptée par le Sénat et par la Chambre des Députés, sera exécutée comme loi de l'État.

Fait à Paris, le 29 Juin, 1891.

(Signé) CARNOT.

Par le Président de la République :
Le Ministre des Finances,
(Signé) ROUVIER.
Le Ministre de l'Agriculture,
(Signé) JULES DEVELLE.

(Translation.)

Law regarding the Taxation of Sugar.

THE Senate and the Chamber of Deputies have adopted,

The President of the Republic promulgates the following Law :—

Article 1. From the 1st September next, and during the following fiscal periods, the legal yield per 100 kilog. of beetroot worked in home-grown sugar factories remains fixed at 7 kilog. 750 grammes.

Where the real yield of a factory does not exceed 10 kilog. 300 grammes of refined sugar per 100 kilog. of beetroot, the whole of the excess benefits by the reduced duty established by the first paragraph of Article 1 of the Law of the 5th August, 1890.

One-half of the excess obtained over and above 10 kilog. 500 grammes of sugar per 100 kilog. of beetroot is likewise taxed at the same reduced rate; the other half is added to the quantities taxed at the full rate of 60 fr. per 100 kilog.

Manufacturers who, before the 1st November each year, declare at the Revenue Office that they renounce the benefit of the bounty on the excess yield, are allowed a waste at the rate of 15 per cent. on their total output.

Sugar corresponding to this amount of waste is taxed at the same rate as sugar representing an excess yield.

Under either of the above systems, the "prise en charge" (official estimated yield) fixed by the first paragraph of the present Article is final, to whatever extent the yield may eventually prove above or below it.

Art. 2. The waste on manufacture allowed to sugar manufacturers and distillers ("fabricants-distillateurs") by Article 6 of the Law of the 5th August, 1890, is reduced to 15 per cent. from the fiscal period 1891-92.

Art. 3. Molasses sent from one factory to another, or to a bonded factory for the chemical extraction of sugar from molasses ("sucraterie"), are written off in the factory account at the rate of 30 kilog. of refined sugar per 100 kilog. of molasses. The same molasses are written in against the factory to which they are sent as an amount of refined sugar equal to that written off in the account of the factory whence they come.

None but exhausted molasses having an absolute saccharine richness not exceeding 50 per cent. may be sent under these conditions.

Art. 4. No amendment which may have regard to the "prise en charge" or the waste allowed, and which would form the subject of fresh legislation, may be applied for one year after the promulgation of the new Law.

Transitory Provisions.

Art. 5. For the fiscal period 1890-91, waste at the rate of 15 per cent. on the total output will be allowed to manufacturers who, by a declaration made at the Revenue Office five days at most after the promulgation of the present Law, shall renounce the benefit of the bounty on the sugar obtained over and above the legal "prise en charge."

The last paragraph but one of the above Article 1 is applicable to the sugar representing such waste.

The present Law, discussed and adopted by the Senate and by the Chamber of Deputies, shall be executed as a Law of the State.

Done in Paris, the 29th June, 1891.

(Signed) CARNOT.

By the President of the Republic:
The Minister of Finance,
(Signed) ROUVIER.
The Minister of Agriculture,
(Signed) JULES DEVELLE.

No. 2.

Mr. Trench to the Marquis of Salisbury.—(Received July 6.)

My Lord, *Berlin, July 1, 1891.*

WITH reference to Sir E. Malet's despatch of the 9th May last, I have the honour to forward to your Lordship herewith translation of the Imperial Law of the 31st May, 1891, respecting the taxation of sugar.

I have, &c.
(Signed) P. LE POER TRENCH.

Inclosure in No. 2.

(Translation.)

(No. 1959.)—*Law concerning the Taxation of Sugar.*

Given May 31, 1891.

WE, Wilhelm, by God's grace, German Emperor, King of Prussia, &c., command in the name of the Empire, and with the consent of the Bundesrath and the Reichstag, the following :—

FIRST PART.—TAXATION OF HOME-GROWN BEET-ROOT SUGAR.

First Division.—*General Provisions.*

Subject, Assessment, and Amount of Tax.

§ 1. Home-grown beet-root sugar is subject to a tax on consumption (sugar tax), and to the control of the Excise officers in order to secure this tax. In accordance with this Law, home-grown beet-root sugar comprises every kind of sugar in a solid or fluid state, produced in the country by the preparation of beet-root, or by the further preparation of products derived from beet-root, including juice, fillings ("fülmassen"), residues ("abläufe"), (syrup, molasses), without taking into consideration whether, in the manufacture, any other saccharine matter or sugar was used. Under the expression "further preparation of products of beet-root" is understood the extraction of sugar from, or refining of residues (syrup, molasses), the refining of raw sugar, the dissolution of solid sugar, or inversion.

§ 2. The sugar tax upon 100 kilog. net weight amounts to 18 marks.

Beet-root juice, and the residues from the preparation of sugar, are not subject to the sugar tax. The Bundesrath is entitled to place under the sugar tax, either at the full rate or a lower one, sugar residues, beet-root juice, and any mixtures of the same, or of the same together with other material, in so far as these substances are not prepared at home and used exclusively for household consumption.

The provisions concerning the matter, and the amount of the sugar tax, fixed by the Bundesrath according to the following § 3, are to be laid at once before the Reichstag should it be sitting; otherwise, at its next assembly. These provisions are to be in abeyance should the Reichstag so order.

2. *Concerning Liability for Payment.*

§ 3. The sugar tax is to be paid at the time that the sugar passes from the control of the Excise officers into the open market. The person who has the free disposal of the sugar is bound to pay this tax.

The sugar is a guarantee for the amount of the tax, without taking into consideration the rights of any third person.

The sugar manufactures in the case of § 6, clause 1, form a guarantee to the same extent for the tax, or for the refund.

Upon giving security, a respite of the tax may be granted. For a term not exceeding three months respite may be granted without security when there is no reason to believe that the payment of the tax is endangered.

3. *Term of Prescription.*

§ 4. All claims or after-claims with reference to the sugar tax, as well as any demand for the recovery of over-paid or wrongly-paid sugar tax, are barred after the expiration of one year, reckoning from the day the payment was due, or the day the payment was made, as the case may be.

Any demand for payment of amounts avoided by fraud is barred after the expiration of three years.

These terms of limitation are not applicable to any remedy which the State may have against Excise officers.

4. *Exemption from the Sugar Tax.*

§ 5. Sugar which is exported under the control of the Excise officers is exempt from the sugar tax. The sugar tax is not refunded on sugar exported from the market.

§ 6. Special provisions made by the Bundesrath may provide that—

(1.) In the case of the exportation of manufactures for the preparation of which home-grown beet-root sugar was used, or in case of the storing of such goods in duty-free warehouses, the sugar tax is not to be levied, or in case it has been already levied, can be refunded.

(2.) In the case of home-grown beet-root sugar being used as food for cattle, or in the preparation of goods other than articles of consumption, the tax is not levied.

Home-grown sugar which is used for the purposes designated under (2) must, as a rule, be made unfit for human food ("denaturirt"), under official supervision, before it can be exempted from duty.

Second Part.—Excise Control over the Preparation and the Storing of Untaxed Home-grown Beet-root Sugar.

1. *Control of Sugar Factories; Definition of the term "Sugar Factories."*

§ 7. Under the term "sugar factories" are included all the establishments for the preparation of crystallized sugar, with the exception of establishments engaged solely in the further preparation of those beet-root products which have been already taxed.

The Bundesrath decides in how far factories engaged in the working of beet sugar other than crystallized are to be considered as sugar factories under this Law.

2. *Arrangements and Orders with which the Owner of the Factory ("Fabrikinhaber") must comply with reference to Control.*

(A.) *On the safe Structural Arrangement of Sugar Factories.*

§ 8. Sugar factories must be so constructed that the official control can easily prevent the secret abstraction of sugar, and that the Excise officials can follow the progress of the manufacture, and can control the storing of the manufactured article in the factory.

(A.) Sugar factories preparing crystallized sugar, with the exception of those existing prior to the 1st August, 1888, require either—

(1.) The separation of those rooms in which the crystallization of juice, the extraction and the storage of crystallized sugar, takes place, as well as those rooms in which sugar residues (syrup, molasses) are kept, from the other departments of the factory and from the outside.

(2.) Or the inclosure of the whole ground occupied by the factory.

The owners are also bound, when required, to establish watch-houses for the superintending officers within or without the factory, in order to facilitate the watching of the working, and other operations of the factory. With reference to the arrangement specified under No. 1, it is permissible that sugar residues, permanently or while the sugar factory is under permanent control, be left in unlocked rooms, and that crystallized sugar, also kept unlocked, may be stored in rooms suitable for Excise control, and on which an official lock can be placed by those authorities.

(B.) With reference to sugar factories which do not prepare crystallized sugar, the Bundesrath decides what requirements are to be made with regard to the safe construction of such sugar factories, and the nature of those requirements (comp. § 25, under No. 2).

§ 9. With reference to the construction mentioned in § 8, *sub* A (1) and (2), the following provisions are in force :—

I.—Reference to No. 1.

The number of outside entrances leading to the locked rooms of the factory (door entrances, goods ways, and such like), as well as the number of inside entrances within the boundary wall (wall, wire fence, wooden paling, &c.), is to be limited so as not to exceed the number indispensable for the operations of the factory.

The outside entrances, and, so far as the Excise officers demand it, the inside entrances, must be provided with safety doors—spring-doors, or some contrivance of that kind—and be made capable of receiving a lock belonging to the Excise.

(2.) The windows and similar openings of the rooms to be locked are to be made secure by iron rails, or iron wire. Provision for the safety of the upper floors and the roof may be dispensed with, in whole or in part, by the Excise authorities.

II.—Reference to No. 2.

(3.) New inclosures must be so planned that no building inside or outside is situated less than 5 metres from the inclosure. The same minimum distance must be observed on the future erection of buildings inside or outside of newly constructed, or of former inclosures. Exceptions are admitted for factories which were constructed before the 1st August, 1888.

(4.) As a rule, the inclosures must be at the least $2\frac{1}{2}$ metres in height, and must consist of stone walls, or iron fences (rails, wire).

(5.) With reference to the number of the entrances made in the inclosure, the provisions of I, No. 1, are applicable.

(6.) It is admissible that the inclosure be formed in part by buildings. They must be safely erected, looking on to the factory-yard, or to the outside, so that the existing entrances can be done away with, or can be put under official lock and key; and that the windows and the like are protected in accordance with the provisions of I, No. 2.

§ 10. The owner of a sugar factory is bound to satisfy the demands which are made, according to the provisions of §§ 8 and 9 of this Law, and of the executive provisions of the Bundesrath, by the Excise officials respecting the arrangement, alteration, and reparation of all buildings. Alterations in buildings erected according to

Regulations may only take place when permission for the same has been applied for and granted by the fiscal authorities.

The watch-house of the Superintendents (comp. § 8, under A) must be cleaned, lighted, and warmed by the owner of the factory.

§ 11. The prime cost of the fittings according to §§ 8 and 9, with the exception of the cost of fitting rooms reserved for the warehousing of crystallized sugar in the factories designated in § 8, under (*a*) 1 (comp. same, clause 3), will be allowed to the owner of the factory by the Reichs Casse when the arrangements have been ordered by the Excise authorities, either—

(1.) For sugar factories already in existence before the 1st August, 1888, in which the new arrangement has not been before demanded.

(2.) For factories existing on the 1st August, 1892, the proprietors of which were not bound to observe the Regulations for security in building according to the Sugar Tax Law of the 9th July, 1887.

Should the Excise authorities subsequently demand an alteration or a completion of the fittings originally constructed, for which a grant has been allowed from the Reichs Casse, when recent alterations are not the reason for the demand, the prime cost of the new building operations must be refunded to the owner of the factory by the Reichs Casse.

The compensation can, however, be refused after the application has been made, when the owner of the factory or one of his responsible representatives has been convicted of defrauding the sugar tax revenue (comp. § 58).

(B.) *Offices and Waiting-rooms for Excise Officers.*

§ 12. The owners of sugar factories must:—

(1.) Provide suitable offices, furnished with necessary appliances for carrying on official work, according to the requirements of the Excise authorities.

(2.) Provide, when required, a suitable and adequately furnished apartment for the use of those Excise officers employed in the factory when off duty, and when requiring sleeping accommodation. The owner of the factory is responsible for the repair, cleaning, lighting, and heating of this apartment.

In necessary cases, in the country, the owner of the factory is bound to provide lodgings according to the Regulation of the Excise authorities, for those officials who are permanently employed in the superintendence of the factory. For the building designated under No. 2, and for the payments incurred thereunder according to clause 2, as well as for the lodging designated in paragraph 3, a grant will be made by the Excise authorities, the amount of which, failing a decision by the local authorities, will be decided by the higher administrative authorities.

(C.) *Concerning Weighing Arrangements.*

§ 13. The owner of the factory has to provide weighing machines and weights for the purpose of the official control and release. These weighing machines are to be provided and erected according to the requirements of the Excise authorities.

(D.) *Prohibition of Work on account of the insufficient Arrangement of the Sugar Factory.*

§ 14. When the demands of the Excise authorities with respect to the provisions as to fitting up contained in §§ 8–13 have not been satisfied, the Excise authorities are empowered to stop the working of the factory, or to prohibit the use of certain rooms or appliances.

(E.) *Notices with regard to Rooms and Appliances.*

§ 15. Whoever wishes to erect a sugar factory must, before commencing operations, submit the building plan to the Excise authorities, and must obtain their approval as far as regards the interest of the Excise.

The Excise authorities are in particular to give directions as to the provision made in building for security according to §§ 8 and 9. These Regulations are of equal application when a rebuilding of the factory is intended.

§ 16. The factory owner must, within six weeks of the commencement of working a new, or rebuilt sugar factory, submit to the Excise Office of the district information regarding the premises belonging to or connected with the factory, or which are joined directly thereto, which information must be accompanied by a description and by a

ground plan of the premises. For factories which are secured by a fence (§ 8 under A (2)) is to be added a description of the ground which serves as a boundary.

Information of the same kind is to be furnished by the owners ("Inhaber") of existing sugar factories six weeks before the first operations which take place after the 30th July, 1892, at the latest.

§ 17. Alterations in those rooms in a sugar factory erected according to § 8 (under A) within the closed departments, can only be made with the permission of the Excise authorities.

The completion of alterations in regard to buildings made for the security of the factory (§ 10, clause 1), or with regard to those premises described in the preceding clause, as well as the commencement and conclusion of intended alterations in other rooms, must be made known to the Excise authorities by a written communication within three days.

§ 18. The owner of a factory may be bound by a decision of the Bundesrath to furnish the Excise authorities with information concerning fixed appliances intended for use in the manufacture of sugar, as well as notices as to any alteration in these appliances; he is further to see that these articles are numbered, and as far as they are used for obtaining beet or sugar liquor for the working of the same, for the reception of the sugar residues, or for similar purposes, to see that they are marked with their content in litres.

(F.) *Notice of Change of Ownership.*

§ 19. In the case of change of ownership in a sugar factory, a written notice of the same is to be given to the Excise authorities within one week by the new owner, and in the case of the voluntary transfer of the property, by the former proprietor as well.

(G.) *Appointment of Manager.*

§ 20. Corporations and Companies which possess sugar factories, as well as other owners ("Inhaber") who do not personally conduct the work of the factory, are to make known to the Excise officials the person who conducts the business of the factory in their name and by their order.

(H.) *Notices connected with Working a Factory.*

§ 21. The owners of sugar factories for working beet-root must communicate in writing to the Excise authorities the date of the commencement of the period of working at least one week before such commencement takes place.

A corresponding notice is to be given by the owners of other sugar factories before they are opened for the first time, or on reopening after the 31st July, 1892. The notice must contain information as to whether regular interruptions occur in the working, the length of such interruptions, as well as of the daily working time. Seasonable notice in writing is to be given to Excise authorities respecting any alterations. Should other interruptions in addition to those already provided for occur in working, the commencement of such interruptions, and the date when the work is resumed, is to be communicated beforehand to the Excise authorities in writing.

§ 22. Before work is commenced in a sugar factory, or before work is recommenced after the 31st July, 1892, the owner of the factory is to submit to the Excise authorities a description of the technical nature of the manufacture, in which must be specially described the kind of beet-root sugar (comp. § 1, clause 2) which will be manufactured.

In case of any alteration the description is to be revised or renewed.

1. *Duplicates of prescribed Notices.*

Duplicate copies of the notices prescribed in §§ 16-17, 21-22, &c., are to be delivered, the returned copy to be preserved in the factory, and to be kept at the disposal of the controlling officers.

3. *Execution of Control.*

(A.) *Permanent Control of Sugar Factories.*

§ 24. Sugar factories are subject to the continuous control of Excise officers by day and night as long as work is carried on, also during the intervals of rest, according to the Regulations of the Excise authorities.

The severity of the control of the factory may be increased at the expense of the

factory owner when he, or any person to whom he has given the responsibility of representing him, has been punished for defrauding the sugar revenue, and against whom the suspicion of unlawfully abstracting sugar is entertained.

§ 25. In the place of the permanent control, any other suitable control may be substituted on special provision of the Bundesrath,

(1.) For those factories of crystallized sugar which have existed since the 1st August, 1888, in which new building operations for security have not been demanded, so long as this Law is in force (comp. § 8, *sub* A in the beginning).

(2.) In such factories as do not manufacture crystallized sugar (comp. § 8, *sub* B).

(B.) *Locking of Entrances during Permanent Control.*

§ 26. During the permanent control of the sugar factory, the outside and inside entrances of the factory, so far as they are not necessary for the usual purposes, are to be kept locked, to be further secured by an official lock if required, and only to be opened for the time necessary for their use. The Excise authorities decide how many and which entrances are to be left unlocked at night.

(C.) *Regulations to be taken for Security during the Discontinuaace of the Permanent Control.*

§ 27. Orders are issued by the Excise authorities to secure that, during the discontinuance of the permanent control, work is not carried on in the factory, and that no sugar is removed without the knowledge of the Excise authorities. The special Regulations require that all appliances should be placed under official lock and key, and that the sugar in the factory is officially locked up.

Should the permanent control be discontinued for any length of time, a statement must be made out by the officials concerning the sugar in stock (§ 29, clause 1), and a declaration verifying the same must be made by the owner of the factory. After this, the sugar must be secured by official lock and key.

The Regulations respecting duty-free warehouses (§ 40) are applicable to the storage of sugar during the time of the discontinuance of permanent control.

(D.) *Measures to be taken with regard to the Interruption of Work by Accidents.*

§ 28. Should an interruption of work take place through an accident to the factory, the Excise authorities, in order to secure the interests of the revenue, authorize the adoption of such special measures as are necessary for this purpose.

(E.) *Storehouses for Sugar.*

§ 29. Finished sugar of every kind, especially crystallized sugar (raw sugar of the first and second class, edible sugar in loaves, blocks, flats, sticks, cubes, grains, powder, &c.), as well as sugar residues (syrup, molasses), are only allowed to be stored in rooms the use of which for this special purpose has been applied for in writing, and has been granted by the Excise authorities. This application must be accompanied by a duplicate.

The owners of sugar factories (fenced according to § 8, under A 2) are obliged for the time during which the permanent control is discontinued (comp. § 27) to warehouse the store of finished sugar, and the stock of sugar residues in rooms on which an official lock has been placed.

(F.) *Control of Sugar in the Factories.*

§ 30. A written declaration is to be given to the Excise authorities as to the quantity and nature of home-grown beet-root sugar, or of any other sugar introduced into the sugar factory, and such sugar is to be submitted to the authorities for verification. At the verification of sugar which has arrived in bond, or in officially closed receptacles, the weight as previously officially ascertained may be taken as correct.

In factories of unrefined sugar the weight of the unrefined sugar that has been obtained is to be stated by the owner in connection with the statement of waste.

(G.) *Accounts of the Proprietor.*

§ 31. The owners of sugar factories are bound to fill in the forms prescribed by the Excise officers, which account for the total working of the factory, especially for the

quantity and kind of the saccharine materials and sugar used, as well as for the realized products in the different stages of the manufacture. These notes must be kept at the disposal of the Excise officers; extracts therefrom must be sent in to the Excise authorities at certain periods fixed by them. The owners of factories are bound to report to the Excise authorities what means have been taken for fixing the quantity of the saccharine material and sugar used, as well as the realized products, and when those means are applied (comp. § 30, clause 2).

The owner of the factory is bound to make a special annual statement as to the sugar in stock on the 31st July, and to transmit the same to the Excise authorities.

The notes (in addition to the special forms referred to in the first part of this paragraph) of every kind (books, registers, short notes, &c.) concerning the manufacture, its results and the consumption of the products, with the sole exception of those books which are exclusively money accounts, &c., are to be laid on demand at any time before the superior officers of the Excise Administration.

(H.) *Right of Verification by the Excise Authorities.*

§ 32. The Excise officers are entitled to visit the factory for the purpose of verification at any time when it is working or under the permanent control (comp. § 24), and at other times from 6 o'clock A.M. to 9 o'clock P.M. In case the factory is closed, they can demand admission at once. All rooms in the factory are subject to the inspection of the Excise officer, as well as all rooms in the adjacent buildings. The restriction as to time ceases whenever danger of any kind is considered imminent.

In case of prosecutions for offences against this Law, or against the Executive Ordinances published in connection with it, the Regulations in §§ 126–127 of the Federal Law on Taxation ("Vereinszollgesetz") will be applied to the premises of the factory, and, if required, to a surrounding district to be designated by the higher fiscal authorities of the State concerned; the place in question being treated as if it were a frontier district.

§ 33. Any information respecting the work of the factory requisite in the interests of the revenue must be given to the revising officers, notwithstanding their right to inspect the books connected with the factory (§ 31, 3). Samples of saccharine material, and sugar brought to the factory, as well as all the products prepared in the factory (beet-root juice, sugar solutions, sugar residues, crystallized sugar, &c.), must be given to the Excise officers on demand and according to their special orders. The officers are entitled to control the statement of weight, designated in § 31, clause 2, as well as to measure the cubic contents of the vessels used in the factory.

(I.) *Assistance rendered to Excise Officers when on Duty.*

§ 34. The owners of sugar factories are bound to render assistance, or to allow assistance to be rendered, to Excise officers when weighing the material or when putting on the official lock, and when establishing the facts connected with illegal practices. They are to assist in all and every official transaction requisite for the control and levying of the tax, so that the officers may transact their business within the prescribed limits.

Care must specially be taken that proper light is provided, and that the material for officially closing rooms, &c., is forthcoming.

The owner of the factory is bound on demand to provide shelter for the horses and conveyances of the officials during their visit.

(K.) *Obedience to Regulations.*

§ 35. Not only the owner of the factory and his representative, but every person engaged in the factory or present therein is subject to the provisions of this Law, and to its administrative prescriptions. As a rule, the owner of the factory must not allow any other person to enter the rooms where the extraction, further preparation, packing, and storing of the crystallized sugar is effected, except those who are there employed.

Employers or workmen in a sugar factory who have been punished for defrauding the sugar tax revenue must be dismissed on demand of the Excise officers, and such persons are not allowed to be taken on or kept at another factory after a protest by the Excise authorities.

II.—*Payment of the Tax on Sugar and its Dispatch from the Factory.*

§ 36. A written notice must be given by the owner of the factory to the Excise authorities as to sugar ready for release or taxation ("abfertigung"), which notice

must contain a statement of the kind and quantity of the sugar, and the circumstances under which it is to be released. To this notice a duplicate must be added when the sugar is to be released for any other purpose than for the open market.

2. *Release of Sugar for the Open Market.*

§ 37. The weight of sugar subject to the tax, and destined for the open market, must be taken by the Excise officers. The weight of the sugar may be taken from that of selected portions. The Bundesrath fix the percentage of the gross weight according to which the net weight may be calculated.

The payment of the tax can be transferred to another Excise office by means of Pass No. 2 respecting sugar, to which the Regulations for Pass No. 2 are then applicable.

§ 38. The Bundesrath is empowered to make provisions for certain facilities with regard to the issue of sugar, on payment of the tax, to persons living within the factory. Provisions can also be made to prevent the sugar allowed in such dwellings from exceeding a certain quantity per head.

3. *Release of Sugar not destined for the Open Market.*

§ 39. Sugar which, when leaving the factory, is not destined for the open market, must be dispatched, as a rule, with the Sugar Pass No. 1. This method is in particular applicable to—

(1.) The transfer of untaxed sugar to—

(*a.*) Another factory.

(*b.*) A factory authorized to prepare sugar manufactures from untaxed sugar for exportation.

(*c.*) A factory allowed to use natural ("undenaturirt") sugar for the preparation of manufactures other than those for human consumption.

(*d.*) A duty-free sugar warehouse.

(2.) The exportation of untaxed sugar.

The Regulations of the Federal Taxation Law ("Vereinszollgesetz") and the executory directions therein regarding Pass No. 1 are applicable to Sugar Pass No. 1.

III.—*Duty-free Warehouses for Sugar.*

§ 40. Duty-free warehouses are allowed in order—

(1.) To prevent the tax being levied on free sugar and on goods prepared with untaxed sugar for the purpose of exportation.

(2.) To permit the repayment beforehand of the sugar tax on sugar used in preparing goods for exportation.

Public and private warehouses under joint private and official lock, used for warehousing either exclusively home-grown beet-root sugar and manufactures containing such sugar, or for foreign duty-free manufactures as well, may be used as duty-free sugar warehouses.

On withdrawing manufactures from the warehouse for the open market, the amount of the tax allowed thereon must be paid again.

The Bundesrath decides all the details concerning duty-free warehouses, especially those concerning their certification as such, and the arrangements for security, the declaration as to sugar going to or from the warehouse, the treatment admissible during the storage, and the responsibility of the owner of the warehouse.

The Bundesrath is also empowered to permit the storage of untaxed sugar in warehouses which are not under joint private and official lock, and to fix the conditions of this storage.

IV.—*Fees due for Release of Sugar by the Excise.*

§ 41. The official release of sugar is free of charge, when effected at the Excise office, in factories, or at the private warehouses situated in the grounds of the factory, in so far as it takes place on week days within the limits of the hours fixed for the purpose.

The Bundesrath decides in what respect, and to what extent, fees or contributions towards the cost of administration may be charged for other official acts.

Third Division.—*Control of Factories for further preparation of Taxed Home-grown Beet-root Sugar, and of those preparing Starch Sugar, and other Factories assimilated to them.*

The owners—

§ 42 (1). Of factories in which sugar is made by the further preparation of taxed home-grown beet-root sugar (*e.g.*, is refined);

(2.) Of factories in which the residues of inland beet-root sugar (syrup, molasses) are refined;

(3.) Of factories in which beet juice is prepared from beet-root;

(4.) Of factories preparing starch sugar;

(5.) Of "maltose" factories;

Are bound to give a written notice to the Excise office of the district, announcing the existence of such institutions not later than the 1st August, 1892, and should the factory be established at a later period, this notice must be given within a fortnight previous to commencing work.

Any change of proprietorship, or the transfer of the work of the factory to other premises, or to another locality, must be also announced within fourteen days. In case of changing to another Excise district, this notice must be given to the Excise office in the latter district.

The superior Excise officers are empowered to pay visits at any time to the factories above mentioned, in order to take cognizance of the work carried on in them. The books referring to the working of the factory must be laid before them when demanded.

Proprietors of factories mentioned in the first heading under the figures 1–5 come under the Regulations of § 31, paragraph 1.

The superior Excise officers are also empowered, under paragraph 2, to inspect those factories whose owners are permitted to prepare sugar manufactures for exportation from untaxed sugar, or from taxed sugar, the tax on which the manufacturer may claim to have refunded to them, and also those factories whose owners are permitted to use duty-free sugar for the preparation of manufactures other than those for human consumption.

The Bundesrath can extend these Regulations 1–3 to those factories not included in No. 1 in which saccharine or similar substances are prepared, or mixed with starch sugar and the like.

Fourth Division.—*Penal Provisions.*

1. *Definition of the expression "Defraudation of the Sugar Tax Revenue."*

§ 43. Whosoever attempts—

(*a.*) To evade the sugar tax,

(*b.*) To obtain repayment of the sugar tax (§ 6, (1), § 67), or of a grant (§ 68) which is illegal or which can only be demanded for a smaller quantity, or at a lower rate, or

(*c.*) To avoid the repayment of a refund of the tax (§§ 40, 67) or that of a grant, is guilty of a defraudation of the sugar tax revenue.

If in case of (*b*) the declaration as to the quantity of sugar existing does not exceed the quantity of sugar, as ascertained on verification, by more than $\frac{1}{2}$ per cent., no penalty is inflicted.

§ 44. The defraudation of the sugar tax revenue is specially considered as committed—

1. If in a factory, the working of which contrary to § 21 is not announced to the Excise authorities, or the working of which is forbidden according to § 14, beet-root, syrup, or molasses are prepared in such a way as to produce sugar liable to the tax.

2. If appliances the bringing into use of which contrary to the Regulations of the Bundesrath (§ 18) has not been announced to the Excise authorities, or if rooms or appliances forbidden under § 14 are used for the preparation (designated under No. 1) of beet-root sugar (syrup, molasses).

3. If appliances, after being put out of use by the Excise authorities, are unlawfully used again in the factory for the purpose mentioned in No. 1.

4. If sugar be unlawfully removed from the working rooms of a factory, or from rooms destined for its storage, or be unlawfully used therein.

5. If, without previous notice to the Excise authorities, sugar be removed from a factory.

6. If sugar while under the control of the Excise be unlawfully disposed of.

7. If sugar, which for certain purposes has passed free of tax, is used for other purposes, or if sugar rendered unfit for human consumption ("denaturirt") is again rendered fit for such use.

8. If on the declaration of sugar manufactures for exportation, or warehousing with a demand for the remittance of the tax on account of the quantity of taxed sugar employed (§ 6, No. 1)—if this quantity is given more than 10 per cent. too high—or if on the declaration of sugar liable to the tax for use in the open market, or for bond, the quantity is given more than 10 per cent. too low.

Differences in weight up to 10 per cent. are not punishable.

§ 45. That person is considered guilty of a defraudation of the sugar tax revenue who obtains possession of, or who brings into the market, sugar which he knows, or which from the circumstances he must believe, has not paid the legal tax.

§ 46. Proof as to fraudulent avoidance of the sugar tax is founded in the cases provided for in §§ 44 and 45 on the facts there designated.

If, however, the facts prove that a fraudulent avoidance of the sugar tax could not have been committed, or that such defraudation was unintentional, a disciplinary fine in accordance with § 52 will alone be inflicted.

2. *Penalty for the Defraudation of the Sugar Tax Revenue.*

§ 47. He who is convicted of a defraudation of the sugar tax revenue is liable to a fine not exceeding four times the amount of the tax which he has failed to pay, or four times the sum of the amount of remission unlawfully demanded. The minimum sum is 30 marks for each single case. In addition to the fine, payment of the tax, or of the amount of remission unlawfully received, is also demanded.

The sugar tax withheld, and the fine thereon (in cases under § 44, Nos. 1 and 2), is to be calculated according to the quantity of sugar which could have been prepared with the machines and utensils within three months previous to the day following the discovery, unless a defraudation to a greater extent is discovered, or it is proved that the working of the factory was proceeding on a smaller scale.

In the case of § 44, No. 3, and under the same supposition as at the end of the preceding paragraph, the sugar tax withheld, and the fine, is calculated according to the quantity of sugar which could have been prepared, from the hour at which the forbidden utensils were last found under official lock, to the hour of the discovery.

In case the amount of the sugar tax so withheld cannot be fixed, a fine varying from 30 marks to 10,000 marks can be imposed.

Any one convicted of aiding and abetting a defraudation is liable to a fine not exceeding 150 marks.

3. *Augmented Penalty for Repeated Offences.*

§ 48. In the case of a second conviction for defraudation of the sugar tax revenue, the fine prescribed in § 47 will be doubled. In every further case of conviction the offender will be punished with imprisonment not exceeding three years. However, according to judicial opinion, and taking into consideration all the circumstances concerning the offence, as well as the preceding cases, imprisonment or a fine for the double amount prescribed for the first relapse may be inflicted.

§ 49. The increased penalty for relapse follows without consideration as to whether the illegalities were committed in the same Federal State. It is due, too, even when the former penalty has been but partly completed, or has been partly or altogether remitted; but it is not due when a period of three years shall have elapsed between the time of the completion or remission of a former penalty and the committal of the new offence.

4. *Augmented Penalty on account of Aggravating Circumstances.*

§ 50. In the cases referred to in § 44, Nos. 1, 2, 3, the penalty for defraudation is increased by one-half. The increased penalty is also inflicted if the fraud is committed by breaking open or tampering with the official fastening.

5. *Disciplinary Penalties.*

§ 51. Whosoever unlawfully alters or damages the apparatus used for securing a sugar factory without the intention of defrauding the sugar tax revenue (comp. § 8, under A, Nos. 1 and 2), or damages an official fastening placed in a sugar factory or

on rooms in which untaxed home-grown beet-root sugar is stored, or on consignments of sugar, is liable to a fine varying from 25 marks to 1,000 marks.

§ 52. Any breach of this Law, and of the administrative prescriptions under the same, and publicly or specially known to the persons concerned, is punished by a disciplinary fine not exceeding 300 marks, in case no special penalty has been prescribed.

§ 53. Disciplinary penalties are inflicted in accordance with § 52 on whomsoever—

(1.) Offers, promises, or grants presents or other advantages to officers bound to protect the sugar tax, or to members of his family, for the performance of or omission of any official act connected with the tax, in so far as the circumstances foreseen by § 333 of the Penal Code do not arise.

(2.) Is guilty of acts or of omissions by which such an officer is hindered in the execution of his duty in protecting the sugar tax, in so far as the circumstances foreseen by §§ 113 and 114 of the Penal Code do not arise.

6. *Concerning Penalties on Owners and Managers of Sugar Factories.*

§ 54. If it be discovered that a factory contains secret arrangements specially prepared for obtaining or storing sugar, the owner of the factory, as such, is liable to a fine of 500 marks to 5,000 marks, and this independently of the prosecution of the actual perpetrator of the offence.

The owner of a factory is, as such, liable to a fine of 25 marks to 250 marks in case an official fastening is tampered with. These fines can only be inflicted when it is proved that the offence was committed with the sanction or knowledge of the owner of the factory.

§ 55. If the sugar factory is in the possession of a Company or Corporation, the manager of the factory engaged within the terms of § 20 is subject to the same responsibility with regard to penalties as that to which the proprietor is liable under § 54.

In other cases where the proprietor of a sugar factory is not manager of the same, he is allowed to petition the Excise authorities for a transfer of the above-mentioned penal responsibility to an authorized manager (§ 20) acting in his name and by his order. If the petition is sanctioned, the penal responsibility passes to the Manager. This sanction may at any time be cancelled.

The penalties in § 54, under paragraphs 1 and 2, are only inflicted when it is proved that the offence was committed with the sanction or knowledge of the manager.

§ 56. Should the owner of a factory be convicted a second time for defraudation, the manufacture of sugar by him, or by others for his advantage, is forbidden for ever thereafter.

Exceptions may be made to this rule by the Excise authorities in favour of the guilty party at their discretion.

7. *Executive Measures.*

§ 57. The Excise authorities are empowered, notwithstanding the imposition of any disciplinary penalty, to enforce obedience to the orders made on account of the provisions of this Law, or on account of administrative Regulations issued in pursuance of those provisions, by the institution and infliction of fines under administrative process up to 500 marks. They are also empowered, should the person bound to take any prescribed measure omit to do so, to take such measure themselves at the cost of such person.

The sums thus expended are recovered under the same procedure as customs dues, and with the priority of the latter.

8. *On the subsidiary Responsibility of Third Parties as Representatives.*

§ 58. The owners of sugar factories, as well as other persons engaged in industry and trade, are responsible for their administrators (managers, &c.), assistants, and those domestics or workmen who are in a position to influence the manufacture, as regards fines in which persons represented have been mulcted for breach of this Law and the administrative orders issued under it, as well as in regard to withholding the sugar tax, as far as laid down by the following provisions :—

I. The responsibility as to fines is incurred if—

(1.) The fine cannot be levied on the actual culprit on account of his inability to pay, and when at the same time it is proved that—

(2.) The person engaged in industry or trade has been negligent in the choice and

appointment of superintendents and assistants, or in the superintendence of the persons in question, and of the domestics mentioned at the beginning of this section, *i.e.*, has not taken the care in those respects incumbent on a business man.

In particular, the engagement or retention of a superintendent or assistant, with knowledge that he has been before punished for defraudation of the sugar tax revenue, is held to be negligence, unless a special permission for the engagement or retention of such a person has been granted by the highest financial authority of the State.

Should the owner of a factory have been punished for having himself defrauded the sugar tax revenue, and should it have been shown that it was done with the intention of paying less than was due, the suspicion of negligence will rest on him until he has proved that he has bestowed on the choice and appointment of the staff mentioned at the beginning of this section the care incumbent on a business man.

II. The person carrying on the industry or trade answers, in regard to the unpaid tax, with his estate for the persons mentioned in I, in case the tax cannot be obtained from the real culprit on account of his inability to pay it.

In those cases, however, in which the unpaid tax is estimated solely on the presumptions set forth in this Law (§ 47, paragraphs 2 and 3), the subsidiary responsibility of the person carrying on the industry or trade comes in only when the hypothesis stated in I—2 obtains.

III. The person carrying on the industry or trade can only be mulcted in a fine imposed in a case of subsidiary responsibility under the provisions of I by a judicial sentence.

The same obtains in regard to the payment of the amount of tax unpaid in cases where such amount is estimated on presumptions set forth in this Law.

IV. The above Regulations respecting an amount of tax unpaid apply equally to an amount of refunded tax to be repaid (§ 47, paragraph 1).

V. The right of the Excise authorities to imprison the actual culprit in the case of his inability to pay a fine, instead of, and on renouncing the imposition of a fine on the person subsidiarily responsible, is not affected by the foregoing provisions.

9. *Concerning simultaneous Punishable Actions.*

§ 59. In case of several or repeated offences against the provisions of this Law only punished by disciplinary penalty, the penalty shall be imposed in one amount on the culprit as well as on his accomplices when the offences have been of the same kind and have been discovered simultaneously.

10. *On Imprisonment in Default of Fines.*

§ 60. The conversion into punishment by imprisonment of fines which cannot be paid is governed by §§ 28 and 29 of the Penal Code. The longest term of imprisonment for a repeated defraudation of the revenue is two years, and for offences punishable by disciplinary penalty, and cases referred to in § 57, three months' imprisonment.

11. *Barring by Prescription.*

§ 61. The limit of time after which persons cannot be punished for defraudation of the sugar tax revenue is three years; for offences punishable by disciplinary penalty, one year.

Prosecution under provisions in §§ 54 and 55 is barred by prescription at the same time as that of the actual culprit.

12. *Penal Procedure.*

§ 62. With regard to the proof, examination, and sentence respecting any breach of this Law or of the administrative Regulations issued under it, and respecting any mitigation or remission under a pardon of penalties inflicted for the breach of the same, the same Regulations are in force as in the case of offences against the Customs Laws.

The Superintendents of the Central Excise may order the stocktaking of the finished sugar in factories, whenever the suspicion is strongly entertained that sugar in considerable quantities has been carried off secretly.

§ 63. The fines due under the provisions of this Law fall to the Treasury of that State the authorities of which have inflicted them.

§ 64. The inquiry ordered, and the condemnation pronounced b any authority

competent under § 62 in respect of any breach of this Law and of the administrative Regulations issued under it, can be extended to accomplices who belong to other States of the Empire.

The execution of the penalty is, if necessary, to be effected by the petition of the competent authorities and officials of the State in whose territory action is taken for executing such penalty.

The authorities and officers of all States of the Empire shall render to each other active assistance without delay in all legal measures taken as to prosecution for breach of this Law.

Second Part.—Import Duty on Sugar.

§ 65. From the 1st August, 1892, and onward, an import duty of 36 marks per 100 kilog. will be levied on solid and fluid sugar of every kind.

"Sugar" includes: beet-root juice, fillings, and sugar residues (syrup, molasses). If foreign sugar is transferred under the control of the Excise officers to another sugar factory for further preparation, the authorities may permit the import duty to be levied at the rate obtained by deducting the sugar tax of 18 marks per 100 kilog., *i.e.*, at a rate of 18 marks per 100 kilog., and the sugar to be treated as inland beet-root sugar for which no tax has been paid.

Third Part.—Transitory Provisions and Limitations of Time.

§ 66. This Law comes into force on the 1st August, 1892. All existing legal provisions on the taxation of sugar on points covered by this Law are cancelled from the date above mentioned.

For territory situated outside the Customs frontier this Law will be enforced on the day of entry within the frontier, should the territory in question come to be included in the Customs frontier.

§ 67. For sugar of the following kind prepared before the 1st August, 1892:—

(*a.*) Raw sugar, containing at least 90 per cent. sugar, and refined sugar containing less than 98 per cent., but at least 90 per cent. of sugar.

(*b.*) Sugar candy, and sugar in white, full, hard loaves, blocks, flats, sticks, cubes, or broken in the presence of the Excise authorities; so-called crystals, and other hard transparent sugar in the shape of crystals containing at least 99½ per cent. of sugar.

(*c.*) All other kinds of hard sugar, as well as all kinds of white dry sugar (containing not more than 1 per cent. of water) in the shape of crystals, in grain or powder, containing at least 98 per cent. of sugar not belonging to Class (*b*).

The repayment of the tax for a quantity not less than 500 kilog. is granted in case of exportation, or of deposit in the public warehouse, or of deposit in a private warehouse under joint private and official lock, according to the following rates:—

	Mk. pf.
Class (*a*)	8 50
„ (*b*)	10 65
„ (*c*)	10 00

per 100 kilog., on condition that the sugar is ready for official release by the 31st October, 1892, inclusive; and its identity officially preserved from the 1st August, 1892, up to the time of exportation or of warehousing.

Under the same condition that its identity from the 1st August, 1892, onwards has been officially preserved, home-grown beet-root sugar, subject to the sugar consumption tax, which up to the 31st October, 1892, inclusive, is ready for release into the open market, is to be released at the rate of the former consumption tax of 12 marks per 100 kilog.

In case the sugar is released from a warehouse, the tax on the sugar in which has been paid, the repayment is to be refunded.

The fiscal treatment specified in paragraphs 1 and 2 is applicable, without official preservation of identity from the 1st August, 1892, to sugar presented for release by the factories in the months of August, September, and October 1892, on condition that beet-root is not prepared in such factories, and that no solid or fluid sugar or sugar residues, or only such as belong without doubt to the period before the 1st August, 1892, have been taken into such factories.

In factories preparing raw sugar by a process of extracting sugar from molasses, such that the addition of beet-root juice is necessary for the production of solid sugar,

the stock of molasses will, on demand, be taken by the Excise officers on the 1st August, 1892, and the quantity of raw sugar ascertained, containing at least 90 per cent. of sugar, extractable from the molasses. The factory can, during the months of August, September, and October 1892, present for release the quantity of beet-root sugar thus fixed, and prepared in the above-mentioned manner, and of the described quality, and can claim the fiscal treatment laid down in paragraphs 1 and 2.

Manufacturers preparing sugar manufactures for exportation, and claiming repayment of the tax, are entitled, on manufactures exported or warehoused, which are proved to have been prepared before the 1st August, 1892, and are presented for release before the 1st November of the same year, to the repayment which would be due to them under the Law of the 9th July, 1887, and the Regulations issued under it for carrying it out.

The refund granted for goods taken out of the warehouse to the open market must be repaid.

§ 68. For the transitional period between the 1st August, 1892, to the 31st July, 1897, grants from the revenue of the sugar tax are given for sugar exported, or for sugar of the kinds mentioned in § 67, paragraph 1, *sub a, b, c,* exported or deposited in a public warehouse, or in a private warehouse under joint private and official seal, on condition that the quantity of sugar released amounts to at least 500 kilog., and when the sugar is not entitled to the repayment of the tax for material provided in § 67.

The grant amounts to :—

(1.) For sugar presented for release during the three years between the 1st August, 1892, and the 31st July, 1895 :—

	Mk. pf.
In Class (A)	1 25
„ (B)	2 00
„ (C)	1 65

(2.) For sugar presented for release during the two years between the 1st August, 1895, and the 1st July, 1897 :—

	Mk. pf.
In Class (A)	1 00
„ (B)	1 75
„ (C)	1 40

per 100 kilog.

In case sugar is taken out of warehouse to the open market, or to a sugar factory, the grant allowed thereon must be refunded.

The sugar deposited is a guarantee to the Excise authorities for the amount of the grant, without taking into consideration the claims of any third party.

Given under our own hand and the seal of the Empire.

(L.S.) WILHELM von CAPRIVI.

Neues Palais, May 31, 1891.

COMMERCIAL. No. 27 (1891).

Translations of Laws recently passed in France and Germany affecting the Bounties on Sugar.

Presented to both Houses of Parliament by Command of Her Majesty. August 1891.

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PART I.

REPORTS

AS TO THE

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AND THE

UNITED STATES OF AMERICA.

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RETURN to an Address of the Honourable the House of Commons, dated April 1, 1890;

for—

"A Return showing—

"1. Taxation on land—

"(*a.*) The percentage on the annual value which the rate levied amounts to.

"(*b.*) The total amount raised, the totals for local and national purposes being stated separately.

"(*c.*) The percentage which the amount raised by taxation of land bears to the total taxation.

"2. Taxation of buildings—

"(*a.*) The percentage on the annual value which the rate levied amounts to.

"(*b.*) The total amount raised, the totals for local and national purposes being stated separately.

"(*c.*) The percentage which the amount raised by taxation of buildings bears to the total taxation."

Circular to Her Majesty's Representatives in Europe and the United States of America.

My Lord,
Sir,

Foreign Office, April 24, 1890.

I TRANSMIT to you herewith a copy of an Address which has been presented by the House of Commons to Her Majesty, praying that such information as it may be possible to procure may be laid before Parliament, relating to taxation on land and taxation of buildings.

I have to request that your Excellency will endeavour to obtain as full and as accurate information as possible upon this subject as regards the country in which you reside.

I am, &c.
(Signed) SALISBURY.

[For Inclosure, see above.]

Answers to preceding Circular.

AUSTRIA-HUNGARY.

No. 1.

Sir A. Paget to the Marquis of Salisbury.—(*Received May* 19.)

My Lord, *Vienna, May* 17, 1890.

WITH reference to your Lordship's Circular despatch of the 24th ultimo, I have the honour to inclose a statement which has been drawn up by Mr. Phipps, supplying, as far as it is possible to do so, the information required in regard to the taxation on land and buildings in Austria.

I have, &c.

(Signed) A. PAGET.

Inclosure in No. 1.

Replies to Questions.

THE following general particulars in regard to the taxation on land and buildings are supplied in Mr. Phipps' Report for 1888-89 on taxation in Austria:—

Land Tax.—The amount of the land tax is, roughly speaking, nearly 23 per cent. on the rateable value of land, but as a general rule, it may be assumed that land is rated for taxation purposes at about half the actual value, so that the actual incidence of the tax is probably not more than 15 per cent.; but in this calculation local taxation is not included.

House Tax.—To estimate the house tax it may (also roughly speaking) be stated that the mode of calculation is as follows:—

From the gross estimated annual value of a house deduction is made of 15 per cent. for expense of maintenance and amortization, and the house tax is levied at the rate of $26\frac{2}{3}$ per cent. on the balance. This mode of calculation, however, applies only to houses situated in the capital, and in the larger and richer localities.

In the Tyrol, &c., after a deduction of 30 per cent. is made as above, the tax is levied at the rate of 15 per cent. on the balance.

In the rest of the Empire the tax is calculated at the rate of 20 per cent., after a deduction as above of 30 per cent.

Local Taxation.—Here, as in other countries, the Imperial taxes do not constitute the whole charge, but they furnish the principal basis of all local taxation which is levied in the form of an addition to the State tax, just as I believe the "centimes additionelles" are in France levied for the requirements of the department and communes.

There are in Austria various units of local self-government; the province, the county (Bezirk), the school district, and the "Gemeinde," or commune or township. Each of these defrays its wants principally by charging some percentage on the State taxes, varying in different provinces from 25 to 37 per cent. on the State tax. In Bohemia, for instance, the provincial tax is 36 per cent.; in Lower Austria, 30 per cent. In most provinces this additional percentage is laid equally upon the several Imperial direct taxes, but in Moravia and Lower Austria the percentages on income and earnings taxes are a little lower than upon the taxes on real property.

Replying specifically to the queries inclosed in the Circular despatch, the answers are as follows:—

1. Taxation on land—

(*a.*) The percentage on the annual value which the rate levied amounts to is $22\frac{1}{10}$.

(*b.*) The total amount raised for national purposes in Austria in 1889 was 35,190,000 florins,* or 2,932,000*l.*

* At 12 florins to £ sterling.

It is impossible to state the amount levied for local purposes in the various provinces, but it is roughly estimated that a taxpayer pays, on an average, at least the same amount for local purposes as for Imperial.

(*c.*) The amount levied in 1889 by taxation of land for national purposes in Austria, it will be seen, was 35,100,000 fllorins; while the total amount levied similarly in direct taxes (for I presume the "total taxation" referred to in the query refers to direct taxation) was 103,316,000 florins.

The percentage, consequently, which the amount raised by taxation of land bears to the total taxation, is $34\frac{1}{16}$ per cent.

2. Taxation of buildings—

(*a.*) The percentage on the annual value which the rate levied amounts to is, it will be seen from the foregoing extract from a recent official Report, $26\frac{2}{3}$ per cent., when the calculation is applied to houses in the capital and in the larger and richer localities.

This calculation, if applied to the rest of the Empire (excepting the Tyrol), would yield a percentage of 20 per cent.

(*b.*) The total amount raised in Austria in 1889, for national purposes, in taxes on buildings, was 31,058,000 florins.

After careful inquiry, I find I am unable to supply any estimate of the taxation on buildings for local purposes.

(*c.*) The percentage which the amount raised by taxation of buildings for national purposes bears to the total direct taxation for national purposes is $30\frac{3}{50}$ per cent.

(Signed) E. C. H. PHIPPS.

Vienna, May 15, 1890.

BADEN.

No. 2.

Mr. Jocelyn to the Marquis of Salisbury.—(*Received June* 23.)

Darmstadt, June 13, 1890.

My Lord,

WITH reference to my former despatch, I have now the honour to forward herewith the information, as far as I have been able to obtain it, with regard to the taxation of land and buildings in the Grand Duchy of Baden.

It was not possible to supply me with separate Returns for the communal tax on buildings as distinguished from that upon land, owing to the latter alone being mentioned in the communal statistics, the capitalization of the land which regulates the tax being independent of buildings, and varying according to the fiscal requirements of each commune.

It has been only possible, therefore, under this head, to give the average rate and percentage of the tax as applied to all the communes.

I have, &c.

(Signed) NASSAU JOCELYN.

Inclosure in No. 2.

Memorandum.

THE information already supplied as to the origin and determination of the tax upon land in the Grand Duchy of Hesse is in most respects equally applicable to the Grand Duchy of Baden.

The present mode of fixing the tax is by a cadastral valuation of the land carried out by an official commission appointed by the Government, whose duty it is to fix the tax capital (Grundsteuer capital) upon which the tax itself is levied.

The last valuation took place about thirty years ago, and, land having risen in value, is at present much too low.

The tax to be paid on this capital is fixed for every financial period of three years by a Government Commission, according to whose Report in the Budget to the Parliament it is approved or modified.

Consequently, the tax is not levied on the annual but on the actual value of land, which modifies the reply to the first query:

1. Land tax—

(*a.*) *State Tax.*—The tax capital (Grundsteuer capital) has been fixed at 1,487,998,936 marks.

The rate of taxation fixed in the Budget of 1889-90 was 18½ pfennings on every 100 marks of capital. Therefore, the rate per cent. upon the capital amouuts to 0·185 marks.

Communal Tax.—Land and building tax capital taken together is fixed at 2,098,789,197 marks. The rate, which varies in each commune according to its requirements, was in 1889-90 38 pfennings for every 100 marks of capital, and, consequently, was at 0·381 per cent.

In the case of the communal tax, it is not possible to separate the land from the building tax, the tax capital upon which the rate is levied alone being affected.

(*b.*) The total amount of the land tax for State purposes was 2,750,002 marks; that for communal purposes as land and building tax in one was 7,994,061 marks.

(*c.*) The direct taxes, comprising land, income, capital-rent, and trade tax were in 1889-90 12,511,837 marks. Of these, the land tax was 21·98 per cent. of the whole.

The communal taxes being as above stated, 7,994,061 marks formed 62 per cent. of the whole direct taxation, but in this is also included the tax upon buildings.

2. Tax on buildings—

(*a.*) *State Tax.*—The tax capital on buildings has been estimated at 842,369,250 marks. The rate, which is the same as the land-tax rate, was 18½ pfennings on every 100 marks of capital for the years 1889-90. Therefore, the rate per cent. upon the capital amounts to 0·185.

Communal Tax.—The rate on buildings as separate from that on land cannot, as has been already explained, be given.

(*b.*) The amount of the tax upon buildings for 1889-90 was 1,556,850 marks for State purposes.

The amount for local or communal purposes can only be ascertained as for land and house tax together at 7,994,061 marks.

(*c.*) The direct taxes, comprising land, income, and capital rent, and trade taxes were in 1889-90 12,511,837 marks. Of these, the tax upon buildings was 12·44 per cent. of the whole.

The percentage of the tax upon buildings levied in the interest of the communes cannot, as explained above, be ascertained.

BAVARIA.

No. 3.

Mr. Helyar to the Marquis of Salisbury.—(Received July 9.)

My Lord, *Munich, July 4, 1890.*

WITH reference to your Lordship's Circular despatch to Mr. Drummond of the 24th April last, I have the honour to transmit herewith a translation of a *pro-memoriâ* which I have now received from the Bavarian Minister for Foreign Affairs in reply to Mr. Drummond's note of the 30th April last, setting forth the existing system of taxation on land and buildings in Bavaria.

I have, &c.
(Signed) H. A. HELYAR.

Inclosure in No. 3.

Pro-memoriâ communicated by the Bavarian Minister for Foreign Affairs.

(Translation.)

1. (*a.*) *Land Tax.*—The question how much per cent. of the annual value the rate levied amounts to cannot be answered by means of a definite sum, for the "annual value" may mean either the value of the land itself in any given year, or the value of its annual production. The Bavarian land tax is not levied either upon the value of the land in a

given year, or on the true annual production of the land, but is calculated from its superficial area and its natural productive power, as shown by its average production. To calculate the average production, an average agricultural working power is presupposed, and also that every three years the land lies fallow for a season. It is also only the principal products which are taken into account in striking the average of production, by-products being left out of account.

The average yearly production is measured out by the old measurement of "Tagewerk" (= 0·3407 hectares), and divided into classes according to quality. For arable land the average yearly production of one-eighth of a "scheffel" corn (= 27·7947 litres) constitutes one class, each class differing from the next by that amount. In other sorts of culture, the principle that each class differs from the next by the value of one-eighth scheffel also holds good, and one-eighth scheffel corn is taken as equal to 1 gulden, or 1·75 marks.

The land tax, therefore, is assessed on the basis of the combination of the area of the land expressed in "Tagewerks," and the quality thereof which remains unchanged as long as the land is cultivated. The standard of production taken as unity is one-eighth scheffel corn, or an average yearly return of 1 mark 71 pfennings. Each finance law for each biennial finance period determines the number of pfennings or fractions of a pfenning to be levied from each one-eighth scheffel for the land tax. For many years past 8·4 pfennings have been regularly levied on each standard of unity—as land tax. Consequently, when once the amount the land can yield is determined as above, the percentage equivalent of the tax is $\frac{8{\cdot}4 \times 100}{171} = \frac{840}{171} = 4{\cdot}9$ per cent. The real income derived from the land may of course be very different, and, consequently, the percentage thereon which the tax composes may also be different.

1. (*b.*) The total amount produced by the land tax for each of the two years 1890 and 1891 is fixed at 11,506,000 marks. The various communal unions, *i.e.*, divisions, districts, and communes, have the power of levying local taxes forming percentages in proportion to the land tax, as of all other direct taxes. The amount of the local percentage tax is regulated by the necessities of the administration of the divisions in question, is not limited by any legal maximum. The statistics of the actual local percentage taxation of recent years is not yet complete up to date, but for 1883 to 1886, inclusive, it stood as follows:—

Years.	Communes.	Districts.	Divisions.	Total Local Percentage Taxation.
	Per cent.	Per cent.	Per cent.	Per cent.
1883	75	26·3	24·9	126·2
1884	76	25·7	25·5	127·2
1885	76	26·3	25·9	128·2
1886	77	25·5	25·5	128

All in percentages upon the entire direct taxation, and, consequently, amongst others on the land tax.

The amount paid into the State Exchequer from the land tax alone made about 41·2 per cent. of all the direct taxes.

2. (*a.*) *House Tax.*—Here also the question what percentage of the annual value the rate levied amounts to cannot be answered in definite figures, for the Bavarian house tax is neither calculated upon the current market value of the house, nor upon the annual rent actually produced thereby. The standard by which the tax is determined is the rent-producing power of the house, as shown in the case of houses under lease by the actual rent, and in the case of houses not under lease by a revised estimate calculated by comparison with other similar houses paying rent. When, however, in the case of non-rented houses, no proper means of comparison and estimate exist, as is frequently the case up-country districts, the tax is calculated at the rate of 5 marks per "are" of the space occupied by the house and courtyard space. This is called the "areal" tax. The minimum tax payable however, whether as rent or "areal" tax, is in either case 15 marks. The maximum "areal" tax payable is 125 marks, but for the rent tax there is no maximum.

Once the yearly rent-producing power is fixed in marks for the purposes of rent tax, the finance law for each biennial finance period determines how many pfennings and fractions of a pfenning per mark must be levied. For many years past the amount of the

house tax has been 3·85 pfennings per mark of the rent-producing power, and this, therefore, amounts to a house tax of 3·85 per cent. It is obvious that in many cases the tax must amount to a different rate from this on the actual rent paid, and, therefore, to that extent varies from the above-mentioned percentage. But whenever possible, the rent-producing power is calculated as near as may be to the actual rent, and, further, in communes where rent tax is paid, a new determination or assessment of the tax is made every ten years on the application either of the State authorities or of the tax-payers.

2. (*b.*) The total amount of house tax to be raised in each year of the financial period 1890-91 is 4,934,000 marks, *i.e.*, "areal" tax 708,000 marks and rent tax 4,235,000 marks.

The same principle holds good regarding the house tax as regarding the land tax, viz., that the local authorities can raise taxation having a certain percentage relative thereto, and the same percentage is levied in both cases.

2. (*c.*) The amount raised by the house tax for the State is 17·7 per cent. of the amount of all direct taxes, viz., the "areal" tax 2·5 per cent., and the rent tax 15·2 per cent. thereof.

BELGIUM.

No. 4.

Lord Vivian to the Marquis of Salisbury.—(*Received June* 2.)

My Lord, *Brussels, May* 31, 1890.

IN compliance with the instructions conveyed to me in your Lordship's Circular despatch of the 24th ultimo, I requested Prince de Chimay to enable me to furnish your Lordship with the information desired by the House of Commons as to taxation of land and buildings in this country.

I have the honour to inclose copy of his Excellency's answer, from which it appears—

1. That the rate levied by the State amounts to 7 per cent. on the "Cadastral revenue" of landed property, whether built upon or not: this tax of 7 per cent. is increased by the additional contributions known as "les centimes additionnels" voted by the provincial and communal administrations for local purposes, unlimited in amount, and depending on the financial requirements of these administrations.

For the current year, the mean total amounts—for the provinces to 14·7 per cent., and for the communes to 42·9 per cent.

2. For 1890, the land tax, not devoted to special objects, amounts to the total sum of 38,126,000 fr. (1,525,040*l.*), divided as follows :—

	Francs.		£
For the State	24,189,000	=	967,560
„ provinces	3,566,000		142,640
„ communes	10,371,000		414,840
	38,126,000		1,525,040

3. From landed property, the "Cadastral revenue" of which amounts to 187,187,000 fr. (7,487,480*l.*) :—

	Francs.		£
The State receives	13,103,000	=	524,120
The provinces receive	1,926,000		77,040
And the communes receive	5,621,000		224,840

I have, &c.
(Signed) VIVIAN.

Inclosure in No. 4.

The Prince de Chimay to Lord Vivian.

My Lord, *Bruxelles, le* 30 *Mai*, 1890.

MON collègue M. le Ministre des Finances vient de me faire parvenir, et j'ai l'honneur d'adresser à votre Excellence, les renseignements qu'elle a bien voulu me demander par son office du 26 Avril dernier au sujet de la contribution foncière en Belgique.

1. Le taux de l'impôt au profit de l'État est de 7 pour cent sur le revenu cadastral des propriétés bâties et non bâties. Le produit de ce 7 pour cent est augmenté des centimes additionnels votés par les provinces et les communes. Le nombre de ces centimes est illimité; il est fixé selon leurs nécessités budgétaires.

En 1890 le taux moyen est de 14·7 pour cent pour les provinces et de 42·9 pour cent pour les communes.

2. Pour l'année courante l'impôt foncier, qui n'a pas d'affectation spéciale, s'élève à la somme totale de 38,126,000 fr. (1,525,040*l.*), se répartissant comme suit :—

	Francs.	£
(*a.*) Pour l'État	24,189,000	= 968,000
(*b.*) Pour les provinces	3,566,000	142,640
(*c.*) Pour les communes	10,371,000	414,840

3. Les propriétés non bâties, dont le revenu cadastral est de 187,187,000 fr. (7,487,680*l.*) interviennent pour une somme de 13,103,000 fr. (524,120*l.*) dans l'impôt perçu pour le compte de l'État, de 1,926,000 fr. (77,040*l.*) pour les provinces, et de 5,621,000 fr. (224,840*l.*) pour les communes.

Je saisis, &c.
(Signé) LE PRINCE DE CHIMAY.

(Translation.)

My Lord, *Brussels, May* 30, 1890.

MY colleague, the Minister of Finance, sends me, and I forward to your Excellency herewith, the information for which you applied on the 26th ultimo with regard to the real property tax in Belgium.

1. The share which the State takes of the amount of the tax is 7 per cent. of the "Cadastral revenue" of landed property, whether built upon or not. To the produce of this 7 per cent. are added the "additional centimes" voted by the provinces and the communes. The number of these centimes is unlimited, being fixed by the necessities of each Budget.

In 1890, the average amount is 14·7 per cent. for the provinces, and 49·2 per cent. for the communes.

2. For the current year, the real property tax which is not devoted to special objects amounts to a total of 38,126,000 fr. (1,525,040*l.*), distributed as follows :—

	Francs.	£
(*a.*) For the State	24,189,000	= 968,000
(*b.*) For the provinces	3,566,000	142,640
(*c.*) For the communes	10,371,000	414,840

3. From landed property not built upon, of which the cadastral revenue amounts to 187,187,000 fr. (7,487,680*l.*), the State receives 13,103,000 fr. (524,120*l.*), the provinces 1,926,000 fr. (77,040*l.*), and the communes 5,621,000 fr. (224,840).

I have, &c.
(Signed) LE PRINCE DE CHIMAY.

BULGARIA.

No. 5.

Mr. O'Conor to the Marquis of Salisbury.—(*Received August* 8.)

My Lord, *Sophia, August* 5, 1890.

WITH reference to your Lordship's Circular despatch of the 24th April last, I have the honour to subjoin the information which I have at length obtained from the Bulgarian Government respecting the taxation on land and buildings in this country.

The taxation on land is :—

1. The tithe, levied since 1889, in kind on agricultural produce;

2. The property tax ("emlâk"), a tax of 4 per 1,000 on the selling value of all landed property, whether built on or not;

3. The rent tax ("ijar"), a tax of 3 per cent. on the rent of property hired at an annual rental, excepting such property as already pays the tithe.

The sum levied in this manner during 1889 was :—

	£
Tithe (approximately)	820,000
Property tax	177,626
Rent tax	7,623
Total	1,005,249

This sum bears to the total receipts from taxation the proportion of 34·64 per cent., or to the total amount of the indirect taxation the proportion of 67·23 per cent.

The amount of the tithe can only be stated approximately, a considerable quantity of the grain received remaining even now unsold.

Town Municipalities (as opposed to rural) are entitled to levy from ratepayers a tax equivalent to 25 per cent. of the amounts paid by them in property tax ("emlâk"), but in 1889 only fourteen Municipalities did so, to a total of 3,359*l.* All Municipalities are entitled to levy an extraordinary rate not to exceed 10 per cent. of the sums paid by ratepayers in direct taxes; however, but few Municipalities avail themselves of the privilege, and in 1889 only seven Municipalities did so, the amount levied being in all 1,876*l.*

There is no special tax on buildings; they are subject, like other real property, to the property tax of 4 per 1,000, no distinction being made between land and buildings: such buildings as are let at an annual rental pay the rent tax of 3 per cent.

The sum so levied during the year 1889 (and already included in the totals given for the taxation on land) was 82,321*l.*; or 74,698*l.* property tax and 7,623*l.* rent tax.

The percentage which this amount bears to the total taxation is 2·83 per cent., and to the total indirect taxation 5·50 per cent.

Twenty-five per cent. of the rent tax (or 1,906*l.*) is abandoned to the Municipalities for local purposes.

I have, &c.
(Signed) N. R. O'CONOR.

DENMARK.

No. 6.

Mr. MacDonell to the Marquis of Salisbury.—(*Received July* 14.)

My Lord, *Copenhagen, July* 11, 1890.

I AM at last able to forward herewith to your Lordship a Report containing the information required by the Foreign Office Circular despatch of the 24th April last respecting the system of taxation upon land and buildings in Denmark.

The Danish method of taxation in this respect is of so unusually complicated a character, that no foreigner could be expected to acquaint himself with or give an adequately correct account of it. In view, therefore, of the importance attributed to this matter in your Lordship's despatch under reply, I referred the question to Mr. O. Hansen, Legal Adviser to Her Majesty's Legation, who has now furnished me with the inclosed Report, which appears to me to contain a highly satisfactory account of the intricacies involved in the Danish laws upon this subject.

I have, &c.
(Signed) H. G. MACDONELL.

Inclosure in No. 6.

Report by Mr. O. Hansen on Taxation on Land and Buildings in Denmark.

IN order to procure full and accurate information with regard to taxation of land and of buildings in Denmark, I have applied to my friend, Mr. Falbe-Hansen, who is a Professor of National Economy at the University of Copenhagen. Through his kind assistance, I am now in a position to give your Excellency the following answers to the several questions submitted to you by the letter of the 24th April from the Foreign Office.

1. *Taxation of Land.*—The taxes on land in Denmark are levied in accordance with an old "kataster," named "Hartkorn," which has been fixed through an evaluation of the productive power of the ground.

Three different settlements (assessments) of the "Hartkorn" are still in use.

The oldest "Hartkorn" dates from 1664; it is, however, at the present time, only used as a basis for several taxes of no importance.

The next evaluation of "Hartkorn," what is now generally called the "Old Hartkorn," dates from 1688. It is still used as basis for most of the taxes levied by the State (for "national purposes") on land, and for all the taxes on forests (woods), both for national and for local purposes, or, as we say, to the State and to the commune.

The newest evaluation of "Hartkorn" has been in use since 1844; it is the so-called "New Hartkorn." It is used for levying a small part of the State taxes on land, and for all the communal (local) taxes on the use of land (except on the forests).

The several State taxes still in use on land (including taxes on forests, &c.) are the following, viz.:—

1. "Gammelskatten" (the old tax), the oldest and heaviest. It dates chiefly from the time after 1660, when the Danish King, Frederick III, by abolishing the Danish Parliament, arrogated the absolute power, including unlimited power of taxation. Through several alterations, the "Gammelskat" being at times united with the "Landskat," which shall be mentioned afterwards, a final settlement or consolidation took place in 1844. From that time the "Gammelskat" has been fixed at a certain constant yearly amount. The proceeds of this tax is about 5,000,000 kroners yearly.

The "Gammelskat" is, in reality, to be considered as a fixed ground-rent, not as a tax in the ordinary signification of that term; in consequence of its immutability, its antiquity, and its inequality, the "Gammelskat" is effectively an integrate portion of the value of the land. It is in all essential parts of the same nature as the old English land tax.

2. Land and "Ligningskatten" consists of two parts; the "Landskat" (land tax), and the "Ligningsskat" (the assessed tax). The "Landskat," which was formerly during many years united with the "Gammelskat," was separated from that tax in 1844, and is levied on the "New Hartkorn." The "Ligningsskat" was created in 1850 by collecting different small taxes to one single tax, which is levied proportionally on the "New Hartkorn," in the same manner as the "Landskat."

The total yearly proceeds of the "Land-og-Ligningsskat" together is about 1,700,000 kroners.

Besides the State taxes on land, we have several communal (local) taxes on land.

These are not, as the State taxes on land, fixed, unalterable taxes, uniformly levied from the whole country, but are different in each commune, and vary every year according to the financial need of the several communes. They are levied on the "New Hartkorn" (of 1844), and, exceptionally, on the woods, on the "Old Hartkorn" (of 1688).

With regard to the communal taxes, we have no full statistics from any year later than 1886. In that year the following amounts were levied through taxes on land, viz.:—

	Millions krs.
To the parish communes	6·5
To the amts (county) communes	4·7

The communal taxes on land were in former years considerably increasing; since 1884, however, the Danish landed estates have had a period of depression, and accordingly the communes have of necessity become very careful in respect of the communal expenses. In consequence thereof, there has been an end to the increase of the local taxes on land, and, in the later years, these have brought about the same total amount, and have in certain years even been decreasing.

It seems to be most convenient to answer the questions submitted in a somewhat different order, and I shall take first:—

(*b.*) The total amount raised: the total for local and national purposes being stated separately.

From the above it will appear that, through taxes on land in Denmark, the following amounts are raised, viz.:—

	Millions krs.
State tax	6·7
Communal taxes (for the year 1886, but most likely about the same in 1889)	11·2
In all	17·9

Besides these there are raised on land the tithes, which, together, bring a yearly amount of about 6,000,000 or 7,000,000 kroners. The amount varies according to prices of cereals. The tithes having, however, totally lost the character of taxes, and having become pure ground-rents, which often belong to private persons, and, moreover, do not rest on all land, they may be put out of consideration.

(*c.*) The percentage which the amount raised by taxation of land bears to the total taxation.

The total taxation to the State, directly and indirectly, is somewhat variable, but may be put for the later years (the same years as those that have been taken into consideration above) at a sum between 43·2,000,000 and 45·6,000,000 kroners; and the State taxes on land bring about 6·7,000,000 kroners, it follows that the taxes on land to the State amount to 15 per cent. on the whole income of the State derived from taxation.

The total amount of the communal taxation (in the same years which have been considered above in stating the communal taxes on land) being, in the land communes, 15·5,000,000 kroners, and the taxation on land bringing these communes 11·2,000,000 kroners; consequently, the taxation on land in these communes brought about 72 per cent. on the whole taxation.

If the town communes are also taken into consideration, the total taxation in the communes is 25·2,000,000 kroners, and, accordingly, the 11·2,000,000 kroners on land make about 45 per cent.

The total taxation of the State and the communes together being about 70,000,000 kroners, the total amount of taxes on land (to the State and the communes) being about 18,000,000 kroners, the result is a percentage of about 26 on the total amount of taxation.

(*a.*) The percentage on the annual value which the rate levied amounts to.

The latest evaluation that may be confided in of the selling value of the "Hartkorn" dates from 1884 and the years antecedent. This evaluation was ascertained through the Royal Board of Statistics.

This evaluation puts down the selling-value of 1 ton of "Hartkorn" in the years 1880–84 to about 7,500 kroners on an average. At the same time, the average tax (to the State and the commune) on 1 ton of "Hartkorn" was 47 kroners yearly. It appears from this that the taxes on land (to the State and the communes) in that period were 6·3 pro mille yearly on the selling value of the land.

The percentage of the taxes on the annual value of the land is more difficult to be ascertained; it must solely be stated through an approximate calculation.

I take the annual value of the land to be equal to the yearly renting value of the land. This value is calculated to have been in the years 1880–84 between 120,000,000 and 150,000,000 kroners yearly. The taxes on land being yearly 18,000,000 kroners, accordingly they amounted to 12 to 15 per cent. on the yearly renting value of the land. It ought, however, at this calculation, to be borne in mind that the "Gammelskat" (to the State), 5,000,000 kroners is not any more to be considered as a real tax; if the "Gammelskat" is deducted, we shall arrive at a much lower percentage, namely, between 8½ and 11 per cent.

I must, however, draw the attention to the fact, that in the last five or six years the capital value of land has somewhat decreased in consequence of the depressed state of the agricultural interests, whereas the taxes have essentially remained the same, and, consequently, the relation between the value of land and the taxes are at the present moment not quite the same as it was in the years 1880–84, to which the numbers given above refer. A fully accurate information as to the situation at the present moment cannot be given.

2. *Taxation of Buildings.*—Buildings for agricultural purposes are not taxed; they are supposed to be included in the taxation of land (the taxes on "Hartkorn"). With some minor exceptions, all other buildings are taxed by a separate "buildings tax" to the State, which was introduced at the beginning of this century, simultaneously with the heightening of the taxes on land.

This State buildings tax is raised from the buildings in Copenhagen, according to the area in the several floors of a house; in the other towns, and in the country, according to the area of the floors in connection with the insurance value of the buildings.

It is a presumption of the law (which in most cases is likely to hold good) that taxes on buildings fall on the lessees of the house, or, supposing the owner does himself inhabit the house, fall on him as occupier of the house, not as owner; in other words, the buildings tax is a tax on the consumption (that is, the use of the house), and no at property tax.

Besides the said buildings tax to the State, we have building taxes to the communes

in Copenhagen and the provincial towns, but not in the country, where they are superseded by the communal taxes on land.

In Copenhagen we have three different buildings taxes. The "area tax," which is levied in the same way as the buildings tax to the State (see above); the "ground tax," which is levied according to the ground and the insurance value, &c.; and the "pavement tax," which is levied according to the length of façade to the street, and the width of the street.

In the provincial towns there are two different buildings taxes, of which the one (the "ground tax") is levied according to the value of the ground on which the building stands; and the other (the "house tax") is levied according to the insurance value of the building.

(*b.*) The total amount raised; the totals for local and national purposes being stated separately.

The buildings tax to the State brought, in the year 1886, 2·6,000,000 kroners. The communal buildings taxes in the towns amounted in the same year to 5·9,000,000 kroners. To this must be added the proceeds (about 150,000 kroners) of taxes on buildings in certain places of the country; and the total amount of buildings taxes to the State and the communes will then be seen to arise to somewhat above 6,000,000 kroners.

The items of the buildings taxes have not been heightened since 1886; the proceeds of the tax, however, increasing with the increase of the objects of taxation (the buildings), the total amount is likely to have increased since 1886; but, in want of precise statistics from the communes for the later years, one is obliged to take the nnmbers for 1886. At all events, the increase cannot be of importance.

(*c.*) The percentage which the amount raised by taxation of buildings bears to the total taxation.

The total amount of taxation to the State and the communes in or about the year 1885 was about 70,000,000 kroners.

The total amount of the buildings taxes at the same period being about 6,000,000 kroners, accordingly, the buildings taxes amount to about 8½ per cent. on the total taxation. A consideration of other years would show but very small variations of this percentage.

If, however, from the total amount of taxation, we deduct the communal taxes of such communes which do not tax buildings (which applies to all communes outside the towns), we shall arrive at the result that the taxes on buildings amount to 11 per cent. on the total taxation.

(*a.*) The percentage on the annual value which the rate levied amounts to.

The estimated value of the buildings in the year 1884 in the towns (Copenhagen and the provincial towns) amounted to about 880,000,000 kroners (which number, however, is not fully to be trusted). Accordingly, the buildings taxes to the State and the communes amounted to, in Copenhagen, about 6½ pro mille; the provincial towns, 4 pro mille on the capital value (according to estimate) of the buildings in the year 1884.

As to the yearly renting value of the houses, no recent or available information is to be had, and, consequently, the percentage of the taxes on the renting value cannot be given.

I trust that the above shall be found to contain a sufficiently full answer to the questions of the Foreign Office; as to the accuracy I have no doubt, as the friend who has given me this information is the most competent person in this country with regard to such statistical inquiries.

I remain, &c.
(Signed) OCTAVIUS HANSEN.

FRANCE.

No. 7.

The Earl of Lytton to the Marquis of Salisbury.—(Received July 4.)

My Lord, *Paris, July 2, 1890.*

I HAVE the honour to inclose herewith, in accordance with the instructions contained in your Lordship's Circular of the 24th April, a Return, drawn up by Mr. Egerton, respecting the taxation of land and buildings in France.

I have, &c.
(Signed) LYTTON.

Inclosure in No. 7.

Report by Mr. Egerton on the Taxation of Land and Buildings in France.

BEFORE attempting to give any estimate of the incidence of taxation in France on house property and land, it is well to allude shortly to the French system of direct taxation.

There are four so-called "direct taxes."

The first on land and land occupied by buildings, another a sort of income tax ("personnelle et mobilière"), another on doors and windows, and the fourth a tax on professions.

With the last we have nothing to do, but the two others certainly increase the State burdens on house property. The doors and windows tax, though by law imposed as is the "mobilière" also on the tenant, is frequently paid by the landlord, and the "mobilière" or rent tax, though paid by the occupier, indirectly affects the owner.

Consequently, in addition to the property tax on buildings, house property has to support in some measure a share of the tax on rents and doors and windows, and as this share is difficult to compute, it is not to be expected that an accurate estimate can be made of the incidence of taxation on the owners of houses.

Again, the distribution of the land and house tax is very different in different parts of France, and the "centimes additionnels" are variously imposed. It is scarcely necessary to explain that the "centime" equals the hundredth part of the total annual estimate of the four direct taxes levied in France generally, in the department or in the commune, as the case may be. Thus, supposing in a commune the original total of these four State taxes is put at 20,000 fr., the centime is worth 200 fr., and in this form of centime all additions to taxation are made for local or other purposes.

The distribution of the land tax in France was made in 1790 on the basis or rather *pro rata* of the old taxation, and, notwithstanding the institution of the "Cadastre" and other efforts to remove the evil, the old inequality of treatment of various districts has by no means disappeared.

It is the Law of the 3rd Frimaire, year 7 (1799), which determines and regulates the property tax in France on land and houses.

This tax is levied on the net revenue, that is to say, what remains to the owner after deduction from the gross produce of the cost of cultivation, sowing, gathering of crop, and maintenance.

The net revenue for property in houses and buildings is the surplus accruing to the owner after deduction from the letting value or rent price of the amount of expenditure requisite to prevent deterioration, and for repairs and maintenance. The law does not for land name the exact proportion to be deducted from the gross produce; but for houses it fixes it at a quarter of the annual rent price or letting value, and for factories, warehouses, &c., at a third; it being considered that the maintenance in repair of buildings devoted to trade and industrial purposes is more costly than that of private houses.

The gross produce for land not built upon is calculated according to the nature of the crops, or the uses to which the land is put, taking an average of a certain number of years.

House property is estimated in two ways. First, according to its *superficie* at the rate of the best agricultural land, and, secondly, according to the annual letting value of the buildings, deducting the previous estimate of the agricultural value of the extent of surface they occupy.

As I have stated, an average is taken for the purposes of the property tax of the net revenue received during a certain number of years, which period varies as follows:—

For agricultural land, vineyards, and pastures, it is on an average of fifteen years previous to the assessment (deducting the two highest and the two lowest Returns) that is fixed the "année commune" or average gross annual produce, which is to form the basis for calculating the net revenue.

For houses and buildings an average of their annual letting price or value for ten years (deducting the two highest and the two lowest Returns) is taken for the purpose of estimating the net imposable revenue. Moreover, houses and buildings are not subject to the tax till the third year after their completion.

The property tax being a tax on the revenue derived from a certain property in land or houses is due only from the person in enjoyment of that revenue, and by abandoning it he is no longer obliged to pay the tax; but an agricultural tenant may be held liable for one year's tax unpaid by his landlord.

Lands used for purposes of public utility, such as streets, public places, bridges, roads, &c., are not taxed; but where such streets, roads, bridges, &c., are not wholly devoted to public utility and bring in revenue by tolls, they remain liable to the tax. State forests and plantations pay no tax, but State domains, though exempted from the State land tax, have to pay the departmental and communal charges.

Certain temporary alleviations of the land tax may be granted by the Prefect in exceptional cases for the encouragement of improvements. Thus, new plantations of trees on the tops or sides of mountains and on sand-hills and boggy heaths ("landes") are free from all land tax for forty years; whilst reclaimed marsh land is not taxed at its enhanced value till twenty-five years after it has been drained and brought into cultivation.

There are certain other similar favours allowed temporarily for waste fallow land brought into cultivation, and for new vineyards, new orchards of mulberry, and other fruit trees. And in like manner, exceptional remission of taxation is sometimes granted in the case of new buildings: this was the case in 1851 with respect to the new houses in the Rue de Rivoli, in Paris.

Whilst speaking of the land tax, it is essential to allude to the "Cadastre," though it is unnecessary to follow its various transformations since first established in 1791 for the purpose of equalizing the incidence of the land tax. It is enough to say that experience showed the practical impossibility of working on a large and general scale, and of making the "Cadastre" serve for obtaining a uniform basis for the estimation of value between Departments, and even between communes.

The "Cadastre parcellaire," on plots of ground, soon took the place of the "Cadastre par masses de culture," and since 1821 the object of the "Cadastre" has been simply to give the relative revenue produced by plots of land in each commune—for the correction of previous inequalities in the distribution of the tax.

It was found by examination of the results of the "Cadastre," and of the "Actes" of leases and sales from 1812 to 1821 (the latter a very practical method of comparison), that the tax varied amongst the different Departments from a sixth to a seventeenth of the revenue. Instead, however, of trying to bring about more equality—raising the rate in one Department and diminishing it in another,—it was thought simpler to lower the tax in fifty-two Departments, where more than a tenth of the yearly revenue was paid, but this diminution was effected unequally; thus, in the Department of the Seine, it was reduced to an eighth, in nine Departments to a ninth, to a ninth and a-half in eighteen, and to a tenth in eighteen others.

The total amount of taxation thus remitted amounted to over 500,000*l.*

The cost of the "Cadastre," according to a calculation made a few years ago, has amounted since its establishment to more than 6,000,000*l.*

The Law of 1821 charged the Departments with the expense of the "Cadastre," and each commune that wishes after thirty years to renew its "Cadastre" has to do so at its own charge. In the Budget for 1891, M. Rouvier proposes to set aside 60,000*l.* as State aid towards the "Cadastral" work undertaken by the communes.

Local Councils have the right which they have often exercised of correcting the most palpable and gross mistakes made in the estimate of values.

The "Cadastre," as established in 1821, proceeds, first, to make a measured plan of each plot of ground, and, secondly, an estimate of its yearly produce.

Copies of the plans, made after careful measurement and triangulation, are kept by the Revenue authorities, the Prefect, and the War Department.

The estimate of the yearly produce is arrived at by consultation with the land-owners, five of whom are chosen for each commune, assisted by the "Contrôleur des

Contributions Indirectes," to make the classification of the land into five classes—not more—for each kind of crop, and ten classes for houses in rural communes. In towns and thickly inhabited communes houses are estimated separately, as are also all works, warehouses, and factory buildings.

To fix the limits of each class, a superior and inferior type is selected for each, and the property of each land-owner is distributed under each class or heading by the above-mentioned Communal Commission of six. The tariff or rate of assessment for each class is determined by the Council of the Municipality and approved by the Departmental Commission, appeal being allowed to the Council-General of the Department and the Council of State.

Land-owners may also, under certain circumstances, bring actions in protest against the classification, but the right of legal appeal is allowed only for six months after the first framing of the "Cadastral" rôle. Still, there is always right of appeal in the case of material injury happening to the property itself, or of the destruction or burning of a building subsequent to its valuation, or the cession of the land for road-making or works of public utility, or for any loss of revenue arising from circumstances independent of the will of the owner, and in the case of buildings, not only for total or partial destruction, but for surtax, as French jurisprudence looks on the value of buildings as much more mutable than agricultural property, and no fixity of valuation with respect to houses is admitted.

The annual value of each plot of ground being estimated, a list of all the plots belonging to the same owner, with their valuation, is drawn up, and inserted in the Return, termed the "Matrice Cadastrale," which, when certified by the Director of the direct taxes, and approved by the Prefect, is left in the tax office, a copy being also deposited in the "Mairie" of the commune concerned.

The allotment of the tax charge then becomes a simple matter; it is only necessary to look for the relation existing between the total tax imposed on the commune and the total annual Revenue Return of the properties composing it, and to apply this to the annual Revenue Return of each land-owner. Thus, if the total assessment of a commune represents 10 per cent. of the properties comprised in it, each person is taxed at the rate of 10 centimes per franc of his own revenue in it as officially estimated.

The annual Returns of changes of ownership of property "mutations" is undertaken by the "Contrôleurs," the registration charges on these "mutations" being a large source of Government revenue; the registration charges for transfers of real property being in many cases higher than those on personal property.

The annual value of new buildings is always estimated as soon as possible, with a view to taxation three years after their completion.

The State has the first right of seizing in payment of property tax the crops, fruit, rents, and proceeds of lands subject to the duty, and, as I have before mentioned, farmers are compelled to pay the tax due for the current year on the lands they rent in the case of failure by the landlord to do so.

The payments for the tax are due monthly, on the 1st of the month for the previous month.

Notwithstanding that something was certainly done by the "Cadastre" towards remedying the situation, it has very long been felt in France that the great inequality throughout the country of the incidence of the land tax required a remedy. In 1850 an effort was made in this direction, but it was limited to a general valuation of the revenue of land and house property. This work of 1850 had no practical result beyond establishing that at that date the main State land and house tax ("le principal de l'impôt"), exclusive of the "centimes additionels," was about 6·06 per cent. of the annual revenue, whilst it varied in the different Departments from 9·04 per cent. of the net revenue to 3·74 per cent.

Now, according to M. Rouvier's figures in presenting his last Budget proposals, the average rate of the property tax in France is 4·60 per cent. of the net revenue; but in forty-three Departments this rate is exceeded, and in some amounts to 7½ per cent.

He therefore proposes to fix the tax on land at 3·97 per cent. of the annual net revenue, and the tax on land built on, at the same rate (viz., 3·97 per cent.), the present average for house property having been 3·035 per cent.

M. Rouvier proposes therefore to relieve the agricultural land at the expense of house property.

It must be remembered that property in buildings is besides affected in France by two other direct taxes:—

The "contribution mobilière" levied according to the rent of a house or apartment, though in its main features an income tax, is a tax which certainly falls more on the

owner of the house property than on him who derives his income from sources other than land or houses; the latter, moreover, may occupy an apartment in no way commensurate with his income.

The tax on doors and windows, though legally at the charge of the occupier, is borne sometimes by the landlord, and it thus becomes an addition to the property tax in certain cases quite out of proportion to the value of the house property concerned, large and small openings on each story being taxed equally. This latter evil in Paris has, since 1852, been dealt with, and there has been more justice in the allotment of this tax, the letting value of the house being taken into consideration, and the size and nature of the doors and windows.

It has been estimated that three-fourths of this tax really falls on the owners of the houses and buildings.

The doors and windows tax is a "taxe de répartition," that is to say, the general amount to be levied is decided on for the arrondissements and communes by the Conseils-Généraux and Conseils d'Arrondissements, and then distributed amongst individuals by "Commissaires Répartiteurs," by whom it is raised according to a tariff which in each commune rises or falls in proportion to the amount fixed as the quota of the commune. This tariff is framed in accordance with a law of April 1832, *pro rata* of the population of the communes, and the number, nature, and position of the openings subject to taxation. In Bordeaux as well as Paris exceptional tariffs are now in force.

To return to the property tax on land and houses, it must be observed that the relative amount of the tax in proportion to the income derived from the property has steadily decreased; and that its actual total has not increased since its institution. On the contrary, the real property tax which in 1790 the Constituent Assembly fixed at nearly 10,000,000*l.* sterling, amounted in 1825 to little more than 6,000,000*l.*, and it would have been stationary since then but for a law of 1835, which required that the tax should be increased or diminished in a certain ratio, according as houses were built or demolished.

But while the main State tax on land and houses has not increased, the amount of "centimes additionnels" levied for local purposes has more than doubled. The "centimes additionnels" for the use of the Departments and communes, which in 1830 were 50,000,000 fr., amounted in 1864 to 126,000,000 fr. Independently of extraordinary centimes, there are always 5 "centimes additionnels" due yearly for the service of the communes, independently of obligatory centimes for the roads and other centimes for local purposes.

Admitting that the net revenue from land has greatly increased since the institution of the land tax, it is clear that the burthen it imposes in France is very much lighter than it was in the past.

The following statistics bear out this view:—

	£
Land and house tax in 1791	9,600,000
" " 1801	7,395,760
" " 1821	6,457,707

The average rate of the tax (relation of the tax to the annual value) was in—

	Per cent.
1791	16·66
1821	9·79
1851	6·06
1884	4·60

It is only since 1882 that the amounts of the taxes on land and on houses are given separately in the Budget.

The number of "cotes fonciers" or separate accounts for taxes on land and buildings in France were as follows:—

In 1815	10,083,751
1826	10,296,693
1835	10,893,528
1842	11,511,845
1850	12,325,797
1858	13,147,093
1876	14,116,675

These latter figures are remarkable when it is considered that, by the peace of May 1871, France lost 5,602 square miles and 1,597,238 inhabitants.

In 1887 the number of "cotes" for real property taxation was 20,769,875, of which 14,241,085 were for land and 6,528,790 for houses. The separate accounts, or "cotes," for land tax do not, of course, represent in any way the number of land-owners, as the

"cotes" are made for each commune, and many owners possess land in several different communes. In 1850, when, as above mentioned, there were 12,325,797 separate accounts for land tax, there were estimated to be 7,850,000 land or house-owners in France.

In the year 1842 a list was published classifying the total of the various accounts or "cotes," which gave some insight into the distribution of real property.

According to this Return there were :—

"Cotes" for this tax of less than 5 francs						..	..	5,440,580
,,	,,	from	5 francs	to	10 francs	..	..	1,818,474
,,	,,	,,	10 ,,		20 ,,	..	..	1,614,897
,,	,,	,,	20 ,,		30 ,,	..	..	791,711
,,	,,	,,	30 ,,		50 ,,	..	..	744,911
,,	,,	,,	50 ,,		100 ,,	..	..	607,956
,,	,,	,,	100 ,,		300 ,,	..	..	375,860
,,	,,	,,	300 ,,		500 ,,	..	..	64,244
,,	,,	,,	500 ,,		1,000 ,,	..	..	36,862
,,	,,	,,	1,000 ,,		and upwards	..	..	16,350
	Total		..	..	..	..	..	11,511,845

The increase of late years has been greater in house property than in agricultural holdings. In 1860, for instance, 8,000,000 buildings were taxed against 6,700,000 buildings in 1837, the Government tax (irrespective of "centimes additionnels") being 1,700,000*l.* against 1,300,000*l.*

The proceeds of the three direct taxes affecting property were in eight years taken for purpose of comparison as follows :—

	1830.	1840.	1850.	1860.	1869.	1876.	1882.	1890.
	£	£	£	£	£	£	£	£
Land and house tax	6,100,000	6,200,000	6,400,000	6,500,000	6,800,000	6,800,000	6,988,000	7,482,968
Personal and "mobilière" tax ..	1,000,000	1,300,000	1,400,000	1,500,000	1,800,000	1,900,000	2,501,460	2,925,000
Doors and windows tax ..	500,000	900,000	1,000,000	1,110,000	1,300,000	1,400,000	1,723,104	1,936,176

Taking the latter year, and adding the local taxes of the same nature due in 1890, which were as follows :—

	£
Land and house tax	7,809,839
Personal and "mobilière" tax	2,656,564
Doors and windows tax	1,242,110

the total tax on land and houses in France will thus be found to amount this year to about 15,000,000*l.*, independently of the personal and "mobilière" tax of 5,500,000*l.*, and of the door and window tax of over 3,000,000*l.*

Putting the total population of France, according to the census of 1886, at 38,218,903 inhabitants, it would appear that the taxation on land and houses amounts to at least 8*s.* per head. This is exclusive of the two other direct taxes, which, as observed before, affect, directly or indirectly, house property. These, if added to the above, would show the French taxation on land, houses, and rents to be little short of 25,000,000*l.*, or about 13*s.* per head of the population.

The question of the relative taxation of land and houses is one to which the attention of the French Government has of late been specially directed, and M. Rouvier, in the Budget which he has laid before the Chamber, proposes important changes. Whatever be the result of the debates, it is evident that the present is a transitional state in France with regard to the land tax, of which many advocate the total abolition.

The official estimate of the value of land in France begun in 1879 was made public in 1884 ; the estimate of house property begun in 1887 was completed towards the end of 1889. From the Returns thus obtained, M. Rouvier states that the percentage to the annual rateable value which the "principal"—or total, minus the "centimes additionnels" —of the Government land tax now amounts to is about 4·60, and he proposes to lower it to 3·97.

The imposable revenue from land for 1890 he puts at 103,263,690*l.*, and the land tax, exclusive of "centimes additionnels," at 4,741,928*l.*

The local taxation of land for 1890 amounts to 5,060,731*l.*

The percentage which the total amount raised by the land tax bears to the total taxation is, therefore, somewhat less than 9 per cent.—9,802,968*l.* to 111,151,687*l.*

The great inequality in the land taxation of the different Departments of France must

be considered one of the main difficulties of the Minister who deals with this question. M. Rouvier now proposes to lower the tax to 4·50 per cent. in thirty-eight Departments which pay from 7·20 per cent. to 5 per cent., and in forty-seven Departments which pay from 4·83 per cent. to 2·60 per cent. he proposes to make reductions according to a special scale, leaving the tax untouched in the Departments of the Seine and in Corsica, where the rate is but 1·96 and ·94 per cent.

As regards the taxation of buildings, the Minister reckons the net annual letting value of the buildings liable for the tax in 1891 at 82,400,000*l.* There are no general estimates yet published for previous years of the annual value of house property.

The present rate levied by Government is calculated to be 3·03 per cent. on the annual value, and M. Rouvier desires to raise it to an equality with the average of the diminished land tax, that is to say, to 3·97 per cent. The Government house tax he estimates at 3,270,000*l.*, and, as regards local taxation, he proposes the innovation that, from the 1st January next, the house tax shall not be fixed by the "Conseils Généraux" of the departments, and distributed among the arrondissements and communes; but that the local house tax shall follow the local fluctuations in the letting price of such property.

Taking the figures of 1890, 2,741,040*l.* for Government and 2,749,108*l.* for local house tax, we have 5,470,148*l.* as the present total for the two, and the relation of this to the net annual letting value about $6\frac{5}{8}$ per cent. This the Minister would increase to over $7\frac{3}{4}$ per cent.

The percentage of the Government and local house tax to the total taxation may be put as 5,470,148*l.* to 111,151,687*l.*, or less than 5 per cent.

With the passing of the Budget considerable changes may occur, therefore, in the French land and house taxation.

(Signed) EDWIN H. EGERTON.

Paris, June 23, 1890.

P.S.—Since the above was written, the statistics of the valuation taken from 1887 to 1889 of house property have been published, and the Land and House Tax Bill for 1891 has passed the Chambers.

From this great work of valuation, concluded in November 1889, it appears that the total number of buildings in France that have been valued is 9,051,542 (8,914,523 houses, and 137,019 workshops—"usines"), and their net yearly value is put at 83,603,278*l.* (77,930,594*l.* houses, and 5,672,684*l.* workshops). Compared to total of the Government house tax for 1889, exclusive of the local house tax, which Government tax in 1889 amounted to 2,500,000*l.*, the rate was about 3 per cent., and for 1891 it would be about 3·11 per cent.

The Government and Budget Committee proposed to raise this rate to 4 per cent., but the Chambers refused this increase, and eventually the rate of the house tax was fixed at 3·20 per cent.

The Chamber also voted a reduction of the land tax from 4·60 to 4 per cent. (instead of, as proposed, to 3·97). This diminution of rather more than 600,000*l.* has to be distributed amongst 82 Departments.

Contrary to the view of the Budget Committee, the tax on houses has been created an "impôt de quotité" instead of "de répartition," a change of system of some importance, and which withdraws the distribution of the tax from the "Conseils Généraux." This is a result of the facilities for appointment created by the detailed Returns of the value of house property lately collected.

The Chambers have also passed a measure for the exemption of sheds and agricultural out-houses of a less annual value than 2*l.* from taxation, even when used as habitations.

The Government statistics show that the inequality of the incidence of the house tax has been little, if any, less than that of the land tax.

According to these Tables of values:—

436	communes pay	less than 1 per cent.	Government	house	tax.
3,788	„	from 1 to 1·99 per cent.	Government	house	tax.
8,558	„	„ 2 to 2·99	„	„	
8,976	„	„ 3 to 3·99	„	„	
6,398	„	„ 4 to 4·99	„	„	
3,618	„	„ 5 to 5·99	„	„	
2,026	„	„ 6 to 6·99	„	„	
1,079	„	„ 7 to 7·99	„	„	
538	„	„ 8 to 8·99	„	„	
312	„	„ 9 to 9·99	„	„	
422	„	„ 10 per cent. upwards	Government	house	tax.

The commune which pays the lowest rate is Hendaye, 15 centimes per 100 fr., or less than 1-6th per cent., whilst Puy Saint-Eusèbe (Hautes-Alpes) is the commune most heavily rated, 42 fr. 21 c. per 100 fr.

The departments which pay least are Corsica, Basses- and Hautes-Pyrénées, Belfort, Savoie, and the Vosges, where the rate is under 2 per cent. It is highest in Lozère, Morbihan, Mayenne, Seine Inférieure, and Tarn-et-Garonne; in the latter department the average reaches 5·30 per cent

Under the new system the rate of 3·20 per cent. is now fixed for the Government house tax throughout France (Corsica excepted, where the tax will not be enforced for five years), and it should bring in next year 2,636,904*l.*

It must not be forgotten that in the application of the rate of 3·20 to the total annual value of a house, a deduction of a quarter is always allowed for costs of repair and maintenance, so that on the letting price of a house of 100 fr., 2 fr. 40 c. and not 3 fr. 20 c. will be claimed by the tax-gatherer.

September 15, 1890. E. H. E.

GREECE.

No. 8.

Sir E. Monson to the Marquis of Salisbury.—(*Received May* 29.)

My Lord, *Athens, May* 23, 1890.

UPON the receipt of your Lordship's Circular despatch of the 24th ultimo, I requested Mr. Marling to procure as full and accurate information as possible relative to the taxation on land and the taxation of buildings in Greece; and I have now the honour to transmit to your Lordship his Report upon these subjects.

Statistical information upon these subjects is not very copious here; and I think that Mr. Marling has made the best use of all that is obtainable.

I have, &c.
(Signed) EDMUND MONSON.

Inclosure in No. 8.

Report by Mr. Marling on the Taxation of Land and Buildings in Greece.

The Land Tax.—Until the year 1880 the land tax in Greece was collected under the form of the tithe, as it had been under the Turkish domination. Ten years ago the tithe was abolished and a new system established, which, though not directly a land tax, has somewhat similar economic effects.

In Greece agriculture is carried on almost exclusively by peasant proprietors and "metayers," tenant-farmers being practically unknown except in Thessaly and in parts of Eubœa; consequently, the difficulty of assessment when there is no annual rent, on which calculations may be based, caused a system of taxation to be adopted founded on the ascertained average production in each district. This system, however, is only provisional, pending the completion of the "Cadastral" survey.

In the following Table are given the various articles taxed, the rate of taxation, or method of assessment, and the amounts realized for national and for local purposes in the years 1887 and 1888. The additional rate levied for the Road Commission is considered as a national tax, and the revenue derived from it is included in the amount given as raised for national purposes:—

TABLE of Taxes included under the heading of Land Tax.

	Unit.	Rate for—			Revenue derived.			
					1887.		1888.	
		National purposes.	Road Commission.	Local.	National purposes.	Local purposes.	National purposes.	Local purposes.
		Dr. lepta.	Dr. lepta.		Dr.	Dr.	Dr.	Dr.
1. Ploughing beasts	Per head	Variable	Variable	Varies in each district.	2,253,609	1,262,465	2,357,340	1,293,025
2. Gardens, orange and almond orchards, &c. ..	Per stremma = ⅛ acre	,,	,,		18,284	7,015	28,488	9,564
3. Wine	Per oke = 2¾ lbs. ..	€ 3	..		2,023,765	468,350	1,988,129	471,624
4. Olives	Per 100 okes ..	2 40	0 24	Assessed and collected by local authorities in each district.	693,609	..	1,025,262	..
4. Oil	,, ,, ..	9 60	1 53		1,010,348	..	1,102,813	..
5. Forest products (resin, vallonea, firewood, &c.)	..	..	..					
6. Other products, the chief being currants, on which the tax is collected at the Custom-house on export under the name of land tax	..	..	..		4,826,730	..	4,786,230	..
					10,926,345	1,737,830	11,288,262	1,773,215
Total	..	..	..	..	12,664,175		13,061,477	

NOTES.

1. This is really a tax on cereals, and is collected in the following manner and at the rates mentioned below :—

In each village the amount of produce raised and the number of ploughing animals are ascertained, and the tax is levied according to the number of bushels raised to each animal on the following scale, that is to say, if to each beast from—

	Dr. lepta.
1–20 bushels (kœla) are raised, the tax is	2 00 per animal.
21–30 ,, ,, ,,	3 50 ,,
31–40 ,, ,, ,,	4 75 ,,
41–50 ,, ,, ,,	6 00 ,,
51–60 ,, ,, ,,	7 25 ,,
61–70 ,, ,, ,,	8 50 ,,
71–80 ,, ,, ,,	9 75 ,,
81–90 ,, ,, ,,	11 00 ,,
91–100 bushels (kœla) are raised, the tax is	12 00 per animal.
101–110 ,, ,, ,,	13 00 ,,

And so on rising 1 dr. for every 10 bushels till 221 and above, 25 dr.

2. The tax on gardens, &c., is levied in a similar manner on the value of the produce raised per stremma (= ⅛ acre), *i.e.*, if to each stremma the value of the produce is—

Below 45 dr., the tax levied is	3 dr. per stremma.
45–75 dr. ,, ,,	6 dr. ,,
75–104 dr. ,, ,,	9 dr. ,,
104 dr. and over ,, ,,	12 dr. ,,

6. The current tax produces about five-sixths of the total amount raised under this heading. The ordinary tax on currants is 18 dr. per 1,000 Italian lbs. (1 Italian lb. = lbs.) for national purposes, and 2 dr. 70 lepta per 1,000 Italian lbs. for the Road Commission; but in the districts of Kalamæ, Pylia, Olympia, Elea, and Lacedæmon, it is reduced to 15 dr. 60 lepta and 2 dr. 34 lepta respectively on the same unit.

From the above Table, it appears that the total amount raised from taxation under the heading of land tax is 12,664,175 dr., of which 10,926,345 dr. are for national and 1,737,830 dr. are for local purposes in the year 1887, and in 1888 the total was 13,061,477 dr., national objects absorbing 11,288,262 dr., and local objects 1,773,215 dr.

It is impossible to give any trustworthy approximation of the percentage on the annual value which the rates levied amount to.

The total revenue of Greece actually collected amounted in 1887 to 82,868,312 dr., of which, from the results given above, about 15¼ per cent. was derived from the land tax. In 1888 the revenue was 89,343,288 dr., about 14½ per cent. being produced by the land tax.

Taxation of Buildings.—The tax on buildings is assessed on their annual value, and is collected from the occupier. Until 1887, it was not levied on houses until two years after the date of their construction.

The scale of rates which is uniform for all kinds of buildings, whether dwellings or shops, factories, &c., is as follows :—

5	per cent.	on buildings rated at	1,000 dr. and under.
6	„	„	1,000 dr. to 3,000 dr.
7	„	„	3,000 dr. to 8,000 dr.
8	„	„	above 8,000 dr.

In 1888 the amount realized by this tax was 2,423,207 dr., of which the sum of 2,202,916 dr. was appropriated to national purposes, and the remainder, 220,991 dr. (*i.e.*, 10 per cent.), was affected to local purposes.

The annual value of house property in Greece would be, I am informed, almost impossible to arrive at, but a good authority estimates the proportion which the rate levied amounts to to it at probably about 6 per cent.

The amount raised by the house tax in 1888 constituted about 2¾ per cent. of the total revenue.

(Signed) CHARLES M. MARLING.

HESSE-DARMSTADT.

No. 9.

Mr. Jocelyn to the Marquis of Salisbury.—(*Received May* 26.)

My Lord, *Darmstadt, May* 21, 1890.

IN reply to your Lordship's Circular despatch of the 24th ultimo, desiring me to obtain information with regard to the taxation of land and buildings in the Grand Duchy, I have the honour to inclose herewith a Memorandum which I have received from one of the Directors of the Custom-house, embodying the replies to the several queries which accompanied your Lordship's despatch.

The further and more detailed information from the Hessian Foreign Office, in answer to my note to M. Finger, will be forwarded as soon as received.

No reply to my inquiry of the Government of Baden has yet reached me.

I have, &c.

(Signed) NASSAU JOCELYN.

Inclosure in No. 9.

Memorandum.

Replies to Queries respecting Taxation of Land in Hesse.

(*a.*) The land taxes, which were levied in 1889 throughout the Grand Duchy, amounted to about 0·18 per cent. of the value of the land, including the value of the buildings erected thereupon.

(*b.*) In the Grand Duchy during the year 1889, the total amount of land tax raised was 7,800,000 marks (390,000*l.*), of which there was for national purposes taken 3,000,000 marks (150,000*l.*), and for local purposes 4,800,000 marks (240,000*l.*).

(*c.*) The direct taxes levied in the Grand Duchy for the year 1889, including land tax,

trade tax, income tax, and capital profits tax ("Kapital Rentensteuer") amounted to 8,200,280 marks (400,000*l.*). Of this sum, the land tax was 2,959,785 marks, or about 35½ per cent. of the whole direct taxation.

Tax on Buildings.—A special tax on buildings does not exist in the Grand Duchy. It is included in the land tax, which varies accordingly, that is to say, that the value of a building standing upon a certain piece of ground is taken as a basis for the taxation applied to such land in addition to what would be levied upon it as land alone.

No. 10.

Mr. Jocelyn to the Marquis of Salisbury.—(*Received June* 2.)

My Lord, *Darmstadt, May* 27, 1890.

WITH reference to my preceding despatch of the 21st instant, I have now the honour to transmit herewith the official reply which I have received from the Hessian Government regarding taxation of land and buildings in the Grand Duchy.

I have, &c.

(Signed) NASSAU JOCELYN.

Inclosure 1 in No. 10.

Official Reply from the Hessian Government.

THE system of direct taxation which has developed itself in the Grand Duchy consists of a general income tax levied on the entire income without regard to the sources whence it is derived, and of the three taxes, on the land, the capital, and trade.

Up to 1852 the Hessian State taxes were so-called "fixed," *i.e.*, determined at fixed periods, and then modified in certain proportions legally determined according to State requirements. This forms the tax capital, or normal tax capital.

The ground tax capital was fixed according to the "Cadastral" Law of 1824, by which all taxable property was to be taxed according to the produce of the land, and included every piece of land or homestead, and all the rights and enjoyments pertaining to them.

The tax capital on buildings was determined by their average saleable value. Generally speaking, in the case of dwelling-houses the tax capital was one-twenty-fifth and that of mills and factories and works of every kind one-thirtieth of their estimated value.

In 1857, it was found that this system of valuation involved a higher taxation than was called for, and a reduction was therefore brought about which came into force in 1862, by virtue of which the taxed capital on buildings was reduced to 1·8 per cent., and on mills and factories to 1·5 per cent. of the average sale value.

A year later, it was settled that the Chamber themselves should determine the coefficient, regulating the direct taxes according to the wants of each financial period, to be proposed by the Minister of Finance and approved by the Assembly.

This is the system now followed, the resulting figures being published in the official Gazette.

The communal taxation depends in general upon the tax capital formed for the State taxation.

Every year, according to the necessities of the Communal Budget, the communal tax capital is fixed in certain proportions to the general State tax capital, and the coefficients of the taxes to be raised are determined for the several communes, the income tax capital being, however, calculated at one-half of its value.

In the calculations which follow such persons who, though liable to communal taxes, are exempt from State taxation, are omitted, and the communal tax capital of the Grand Duchy for the years 1889-90 appears as 41,196,778 marks, the State tax capital being 53,764,416 marks.

With this preamble we can now consider the answers to the questions proposed:—

1. (*a.*) *Taxation on Land.*—According to the statistical Table, Inclosure 1, the taxable land capital in the year 1889-90 amounted to 21,141,324 marks. On this sum there was levied as regards land 14,215,393 marks, and as regards buildings 6,925,931 marks.

The tax levied upon this capital, as fixed by the Chambers for the financial period 1888-89 and 1890-91, was, equally upon land and buildings, 14 pfennings per mark of capital.

This, assuming 4 per cent. as the approximate interest on capital, would represent 3·5 per cent. of the rent value of the land, and, consequently, 0·14 per cent. of the saleable value of the property taxed.

The above refers, however, to State taxation only.

As regards communal taxation, the sums given in Inclosure 2 will show that in the majority of communes a much higher scale has been adopted, represented on an average by 22·68 pfennings per mark.

The taxation of the land may therefore be assumed in the communes to amount to 22·68 per cent. of the taxable capital, 5·67 per cent. of the rent value, and 0·2268 per cent. of the sale price of the property.

(*b.*) As will be seen from Inclosure 1, the direct taxes collected during 1889-90 for State purposes amounted to 8,200,281 marks.

Of this sum, the land tax as a whole absorbed 2,959,785 marks, and the land tax, exclusive of the tax on buildings, 1,990,155 marks.

On the other hand, the total taxable capital of the communes amounted to 9,344,548 marks.

Of this sum, there was paid on account of the land tax 4,795,427 marks, and on the land tax, exclusive of the tax on buildings, 3,224,438 marks.

(*c.*) The tax on land bears a proportion of 36 per cent. to the sum of the direct taxes levied, or to 24·27 per cent. exclusive of the tax on buildings.

In the case of the communal taxes, the proportion becomes 51·32 per cent. and 34·51 per cent.

2. (*a.*) *Taxes on Buildings.*—As in levying the taxes, the axed capitals of land and of buildings are not treated separately, and the taxation of buildings forms an integral part of that of the land, what has been stated under 1 (*a*) as regards the taxation of the land refers equally to that of buildings.

(*b.*) On the taxed capital for buildings, there was raised during the past year for State purposes 969,630 marks, and for communal purposes 1,570,989 marks.

(*c.*) The taxes on buildings during the year 1889-90 amounted to 11·82 per cent. of the total direct taxation.

Taking the taxed capital on buildings at 6,925,931 marks as before stated, and the communal taxes at 1,570,989 marks, we obtain a percentage of 15·81 per cent. of the direct taxation in communes:—

Inclosure 2 in No. 10.

Distribution of Direct Taxes for the year 1889-90.

Normal Taxed Capital.				Districts.	Amount of Taxes.			
Trade Tax.	Ground Tax.	Capital Rent Tax.	Income Tax.		Trade Tax.	Ground Tax.	Capital Rent Tax.	Income Tax.
Marks.	Marks.	Marks.	Marks.		Mk. pf.	Mk. pf.	Mk. pf.	Mk. pf.
58,713	474,604	31,157	372,130	1. Alsfeld	9,394 08	66,444 54	5,296 68	59,540 82
107,805	819,775	34,218	487,925	2. Alzey	17,248 80	114,768 48	5,817 06	78,067 98
62,227	321,252	18,904	221,485	3. Beerfelden	9,956 34	44,975 28	3,213 66	35,437 62
210,518	873,729	52,506	896,510	4. Bingen	33,682 86	122,322 06	8,926 02	143,441 58
40,061	476,266	30,474	332,665	5. Büdingen	6,409 74	66,677 22	5,180 58	53,226 42
41,829	557,847	28,187	275,830	6. Butzbach	6,692 64	78,098 58	4,791 78	44,132 82
644,089	1,340,189	526,426	3,634,880	7. Darmstadt	103,054 26	187,626 48	89,492 40	581,580 78
67,016	596,456	29,692	389,510	8. Dieburg	10,722 60	83,503 86	5,047 62	62,321 58
150,402	1,255,079	74,664	958,260	9. Friedberg	24,064 32	175,711 08	12,692 88	153,321 60
49,929	408,250	18,004	223,305	10. Fürth	7,988 64	57,154 98	3,060 72	35,728 80
249,819	657,118	126,168	1,360,655	11. Giessen	39,971 04	91,996 56	21,448 56	217,704 78
129,916	961,149	36,223	550,385	12. Gross-Gerau	20,786 58	134,560 86	6,157 92	88,061 58
44,739	386,262	17,969	271,280	13. Grünberg	7,158 24	54,076 68	3,054 72	43,404 78
100,859	660,433	22,571	523,980	14. Heppenheim	16,137 42	92,460 66	3,837 06	83,836 80
47,143	308,471	10,610	187,010	15. Höchst	7,542 90	43,185 96	1,803 72	29,921 58
21,313	298,186	10,079	157,195	16. Homberg	3,410 10	41,746 02	1,713 42	25,151 22
62,511	684,319	28,435	371,530	17. Hungen	10,001 76	95,804 64	4,833 96	59,444 82
54,924	491,535	14,912	358,670	18. Langen	8,787 84	68,814 90	2,535 06	57,387 18
60,280	568,986	22,731	317,890	19. Lauterbach	9,644 82	79,658 04	3,864 24	50,862 42
1,502,213	2,061,486	449,188	5,657,350	20. Mainz	240,354 06	288,608 04	76,361 94	905,176 02
65,385	322,605	24,689	295,890	21. Michelstadt	10,461 60	45,164 70	4,197 12	47,342 40
66,134	610,936	22,344	348,055	22. Nidda	10,581 42	85,531 02	3,798 48	55,688 82
94,785	569,371	37,605	505,430	23. Ober-Ingelheim	15,165 60	79,711 92	6,392 88	80,868 78
557,946	772,217	126,009	2,128,390	24. Offenbach	89,271 36	108,110 40	21,421 50	340,542 42
107,397	767,710	35,214	594,525	25. Oppenheim	17,183 52	107,479 38	5,986 38	95,124 00
75,785	795,056	28,089	494,650	26. Osthofen	12,125 58	111,307 86	4,775 10	79,144 02
26,543	220,992	11,545	170,610	27. Schotten	4,246 86	30,938 88	1,962 66	27,297 60
78,077	372,871	19,184	348,205	28. Seligenstadt	12,492 30	52,201 92	3,261 30	55,712 82
54,390	748,904	16,172	395,735	29. Wörrstadt	8,702 40	104,846 58	2,749 26	63,317 58
415,694	1,063,556	119,534	1,521,780	30. Worms	66,511 02	148,897 80	20,320 80	243,484 80
159,291	695,714	56,581	783,560	31. Zwingenberg	25,486 56	97,399 98	9,618 78	125,369 58
5,407,733	21,141,324	2,080,084	25,135,275	Total	865,237 26	2,959,785 36	353,614 26	4,021,644 00
53,764,416				Grand total	8,200,280 mk. 88 pf.			

Office of the Grand Ducal Cadastre, Darmstadt, May 1, 1889.

(Signed) SCHÖMER.

Inclosure 3 in No. 10.

SUMMARY of the Coefficients regulating the Taxes levied upon the Communal Tax Capital of Inhabitants and Proprietors of Districts for 1889-90.

The rate in proportion to each 1 mark of normal taxed capital amounted to—

In	8	communes	to	0	pfennig.		
	14	„	to less than	5	pfennige.		
	27	„	to over	5	pfennige and under	10	pfennige.
	69	„	„	10	„ „	14	„
	25	„	„	14	„ „	15	„
	138	„	„	15	„ „	20	„
	155	„	„	20	„ „	25	„
	143	„	„	25	„ „	30	„
	143	„	„	30	„ „	35	„
	109	„	„	35	„ „	40	„
	80	„	„	40	„ „	45	„
	42	„	„	45	„ „	50	„
	19	„	„	50	„ „	55	„
	12	„	„	55	„ „	60	„
	6	„	„	60	„ „	65	„
	1	„	„	65	„ „	70	„
	2	„	„	70	„ „	75	„
	1	„	„	75	„ „	80	„
	1	„	„	90	„ „	95	„

The communal tax capital (41,196,778 marks) is divided as follows—

	Marks.
Trade tax capital	5,407,733
Land tax capital	21,141,324
Capital rent tax capital	2,080,084
Income tax capital	12,567,637

	Marks.
The land tax capital is divided into that referring to ground	14,215,393
And that of buildings	6,925,931
	21,141,324

The contributions which were to be raised upon the entire communal tax capital of inhabitants and proprietors were 9,344,548 marks.

By the proportion—

$$41{,}196{,}778 : 9{,}344{,}548 = 100 : x.$$

the mean coefficient of 28·68 pfennige per mark is obtained.

ITALY.

No. 11.

The Marquis of Dufferin to the Marquis of Salisbury.—(*Received May* 16.)

My Lord, *Rome, May* 10, 1890.

IN conformity with the instructions contained in your Lordship's Circular despatch of the 24th ultimo, I requested Mr. Dering to obtain as full and accurate information as possible as to the taxation of land and buildings in Italy, and I have now the honour to forward to your Lordship replies which have been drawn up by Mr. Dering to the queries which formed the inclosure to the above-quoted despatch.

I have, &c.

(Signed) DUFFERIN AND AVA.

Inclosure in No. 11.

Report by Mr. Dering on the Taxation of Land and Buildings in Italy.

(*a.*) *Taxation of Land.*—Land is not taxed in Italy according to its ascertained annual value, for up to the present no uniform "Cadastre" exists showing such value. Such a "Cadastre" is, however, in course of preparation, and will embrace the whole of Italy under

one uniform geometrical system, when the value of the land for the purposes of taxation will be estimated on the income or rent derived therefrom.

The land tax is now assessed according to the so-called "contingente" system, viz., the State levies a given amount over the whole of the kingdom, to make up which the nine Departments are called upon to contribute in a proportion representing the estimated value of the land according to the old land rolls and its presumed annual value.

The population of Italy may be stated at present as 30,500,000 in round numbers.

The geographical surface of the kingdom is given at 296,323 kilom. square.

The "Cadastres" at present in use represent its surface as 70,112,008 acres, including unproductive lands, water surfaces, roads, and areas covered by buildings not used for agricultural purposes, representing about one-sixth of the total surface.

At present, although the nominal percentage levied is the same, the actual burden varies according to the time when the different "Cadastres" were drawn up. The old land rolls vary in date from 1760 in the Province of Milan to 1852 in Sicily. The incidence of the surtax on land for provincial and municipal purposes differs in every province according to local requirements.

(*b.*) The land tax paid into the Treasury in Italy produced in the financial year 1888-89 106,151,848 fr., or about 4,246,073*l.*, of which amount 1,012,447 fr., or 40,498*l.*, were paid in by the State on Crown lands and ecclesiastical contributions.

The surtax on land, however, imposed for provincial and communal purposes, brought the charges on land-owners up to 236,957,075 fr., or 9,478,283*l.*, being about 1 fr. 23 c., or about 1*s.*, for provincial and communal purposes for every franc (10*d.*) paid as tax to the State. The amount raised for local purposes was, consequently, 130,805,228 fr., or 5,232,209*l.* The average contribution of each individual under the head of land tax was as follows:—

	Fr. c.		*s.*	*d.*
To the State	3 60	or	3	0
For provincial and communal purposes	4 52		3	9¼
	8 12		6	9¼

Of the 130,805,228 fr., or 5,232,209*l.*, paid as provincial and communal surtax, the provinces received 53,448,616 fr., or 2,137,945*l.*, whilst the remaining 77,356,612 fr., or 3,094,264*l.*, went to the communes. In other words, the provinces received 46·22 per cent., and the communes 53·78 per cent.

Putting at 100 fr., or 4*l.*, the annual contribution of each land-owner under the head of land tax, it will be seen he pays—

	Fr. c.
To Government	44 88
To the province	25 44
To the commune	29 68
Total	100 00

(*c.*) The yearly amount raised by direct and indirect taxation in Italy amounted, according to the last authentic Returns, to 53,629,040*l.* To this must be added the sum raised for provincial and communal purposes both on land and buildings, amounting together to 7,949,942*l.*, making a total of 61,578,980*l.*

Of this sum, as shown in the reply to the previous query, 236,957,075 fr., or 9,478,283*l.*, is raised upon the land, or a percentage of rather over 15 per cent. on the total taxation, divided between the State, the provinces, and the communes in the manner shown under answer (*b*).

(*a.*) *Taxation of Buildings.*—The Government tax on buildings is levied on the ascertained income, with the deduction of one-fourth, the taxable income representing in consequence three-fourths of its estimated annual value.

The surtax raised for provincial and communal purposes is about equal to that raised by the State, each being about 12½ per cent. on the taxable income.

Of this surtax, the provinces take 41·99 per cent. and the communes 58 per cent. Taking the amount paid by each householder in Italy under this head at 100 fr., or 4*l.*, he would pay:—

	Fr. c.
To Government	50 10
To the province	20 44
To the commune	29 46
	100 00

(*b.*) The amount raised in the year 1888-89 by the Government tax on buildings was 68,708,752 fr., or 2,748,350*l.* The provincial and communal surtax almost doubled this amount, the total tax having produced 136,112,138 fr., or 5,444,485*l.* The Government taxation of buildings stands as against the provincial and communal surtax at 50·11 per cent. to 49·89 per cent.

The distribution of this tax was as follows :—

	£
Units taxed	2,727,849
Taxable income	16,666,498
	£
Government tax, with $\frac{3}{10}$ths additional	2,718,593
Provincial surtax	1,108,898
Communal surtax	1,616,994
	5,444,485

The average amount paid throughout the kingdom by each householder under this head was :—

	Fr. c.		s. d.
To Government	2 35	or	1 $9\frac{1}{2}$
To the province and to the commune	2 34		1 $9\frac{1}{2}$
	4 69		3 7

(*c.*) Of the total taxation raised yearly in Italy, amounting as before shown to 61,578,980*l.*, the amount raised by taxation on buildings was 5,448,485*l.*, or a trifle over 8 per cent. of the whole.

MONTENEGRO.

No. 12.

Mr. Baring to the Marquis of Salisbury.—(*Received May* 17.)

My Lord, *Cettinjé, May* 9, 1890.

I HAVE the honour to acknowledge the receipt of your Lordship's Circular despatch of the 24th ultimo, instructing me to report on the subject of the taxation of lands and buildings in this country, and, in reply, I beg to inclose a short Memorandum containing such information as I am able to furnish.

I have, &c.
(Signed) WALTER BARING.

Inclosure in No. 12.

Memorandum.

Taxation on Land.—A tax of 80 kreutzers (1*s.* 4*d.*) per "ralo" (42 metres square) is levied on arable land. Meadow land pays 40 kreutzers (8*d.*) per "kosa" (84 metres square). Vineyards pay 20 kreutzers per "motik" (one-sixth of a "ralo" or 7 metres square), but in some parts of the country the vines are planted in such a way that surface measurement becomes impossible, and when this is the case the tax is levied on the produce at the rate of 40 kreutzers (8*d.*) per barrel of 69 kilograms.

Land is not taxed for purely local purposes, and the whole amount raised by the taxes mentioned above is paid into the central treasury.

Taxation of Buildings.—Taxes on houses are only levied in towns, the villages being free. A proprietor who lets his house pays 10 per cent. on the rent he receives. If a house be used as a shop, or for carrying on any trade or business, the rent derivable from the portion so used is assessed, and a 10 per cent. tax levied on it. Besides this tax, which is governmental, a *frontage* tax of 56 kreutzers ($11\frac{1}{2}d.$) the metre is levied for communal purposes on all houses of one story. In the case of a house of two stories the tax is doubled.

I regret not to be able to furnish any reliable information respecting the total amounts yielded by these taxes. Statistics are unknown in this country, and nothing in the shape of a Budget has ever been published. I have at different times heard conjectures made respecting the approximate amounts yielded by the different taxes in Montenegro, but they have been one and all based on mere guess-work, and are not worth repeating in an official Report.

Cettinjé, May 9, 1890.

NETHERLANDS.

No. 13.

Mr. Fenton to the Marquis of Salisbury.—(*Received July* 18.)

My Lord, *The Hague, July* 17, 1890.

I HAVE the honour to transmit herewith to your Lordship the copy of a statement showing the rate and total amount of taxation on land and buildings in this country which has been drawn up at the Netherlands Finance Department, and communicated to me by the Minister for Foreign Affairs in response to a request which Sir Horace Rumbold addressed to his Excellency on the receipt of your Lordship's Circular despatch of the 24th April last.

I have, &c.
(Signed) H. P. FENTON.

Inclosure in No. 13.

Statement showing the Taxation on Land and Buildings in the Netherlands.

1. *Taxation on Land*, 1889.*

(*a.*) The percentage on the annual value which the rate levied amounts to	$17\frac{9594}{10000}$
(*b.*) The total amount raised (the totals for local and national purposes being stated separately)—	
Total amount	8,354,721 fl. 36 kr. (696,227*l.*)
For local purposes	1,615,472 fl. 89 kr. (134,632*l.*)
For national purposes	6,739,248 fl. 47 kr. (561,604*l.*)
(*c.*) The percentage which the amount raised by taxation of land bears to the total taxation	$8\frac{5}{10}$

2. *Taxation of Buildings.*

(*a.*) The percentage on the annual value which the rate levied amounts to	$7\frac{9128}{10000}$
(*b.*) The total amount raised (the totals for local and national purposes being stated separately)—	
Total amount	7,972,869 fl. 95 kr. (664,406*l.*)
For local purposes	2,729,519 fl. 24 kr. (227,460*l.*)
For national purposes	5,243,350 fl. 71 kr. (436,946*l.*)
(*c.*) The percentage which the amount raised by taxation of buildings bears to the total taxation	$8\frac{1}{10}$

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* The annual value on which the taxes are still assessed is that of the years 1816–1826, amounting to 46,505,795 fl. (3,875,483*l.*). The new valuation, on the basis of the net yearly revenue in 1877–1881 amounts in total to 96,146,688 fl. (8,012,224*l.*).

PORTUGAL.

No. 14.

Mr. Petre to the Marquis of Salisbury.—(*Received May* 26.)

My Lord, *Lisbon, May* 21, 1890.

WITH reference to your Lordship's Circular despatch of the 24th ultimo, instructing me to obtain as full and as accurate information as possible with regard to taxation on land and taxation of buildings in Portugal, I have the honour to transmit herewith the translation of a note which I have received from the Minister for Foreign Affairs, in answer to inquiries which I had addressed to his Excellency on the subject.

It will be seen that both landed and house property are subject to the same tax, the "predial," the amount of which is fixed annually by the Cortes, the apportionment of the sum among the various administrative districts into which the kingdom is divided being settled by Decree. It should be stated that there are seventeen of these districts, and that the total sum levied has not varied since 1880.

It appears to be the object of the Government to fix the percentage on the value at 10 per cent. as soon as the revenue from the tax has reached a certain sum. In the meantime, it varies in every administrative district, and there are no data for stating to what extent.

It should be mentioned, in explanation of the inclosed note, that the additional 6 per cent. is levied not only on landed and house property, but, with few exceptions, on every source of revenue.

Local taxes are levied by the Municipalities. They consist mainly of percentages levied on such taxes as the "Predial," "Industrial tax," or "house rents," &c., and vary in each district, the maximum percentage which they are permitted to levy being fixed annually by the Cortes.

It will thus be seen that the Portuguese fiscal system does not enable the taxation of land and buildings to be treated separately; and that, as taxation for local purposes varies in different districts, it is impossible to ascertain with accuracy the exact amount appropriated to each purpose.

I have, &c.
(Signed) GEORGE G. PETRE.

Inclosure in No. 14.

Senhor Ribeiro to Mr. Petre.

(Translation.)

Your Excellency, *Foreign Department, Lisbon, May* 16, 1890.

I HAVE before me the note of the 7th instant, in which your Excellency did me the honour to ask for information with respect to taxation on land and of buildings.

In the first place, I beg to observe that only one and the same tax, namely, the "contribuição predial" is levied on land ("predios rusticos"), on houses ("predios urbanos"), and on property which partakes of both the said natures. The nature and conditions of real property, as far as regards the tax in question, are specified and described in the respective assessment schedules, but they are not noticed in the accounts and Budget of the State.

The "contribuição predial" is a tax fixed annually by the Cortes, and is apportioned by a Decree of the Executive between the different administrative districts in the continental part of the kingdom and in the adjacent islands.

In the Budget recently submitted to Parliament for 1890-91, the total amount of this tax is estimated at 3,107,000 milreis (690,444*l.*), after deducting the amount of expenditure incurred in drawing up the assessment schedules, reckoned at 160,000 milreis (35,555*l.*).

The percentage of the tax will amount to 10 per cent. on the taxable revenue derived from real property as soon as the produce of the tax reaches the sum of 3,107,000 milreis (690,444*l.*).

As this contingency has not yet occurred, the percentage has varied every year. Thus, in the district of Lisbon, it was, in 1887, 12·329 per cent., and in 1888, 11·995 per cent.

The stamp duty (2 per cent.), and the additional tax of 6 per cent., are also levied on the total amount of the "predial" tax.

The "predial" and "industrial" taxes, as well as that on house rents, and the "sumptuary" tax, form the basis on which direct local taxes (both for districts and Municipalities) are levied: the maximum percentage of the latter is fixed annually by the Cortes.

Comparing the proceeds of the "predial" tax with the proceeds of other taxes, the following are the figures extracted from the Budget ("Orçamento") referred to:—

The total amount of direct taxes is put down as 7,209,900 milreis (1,602,200*l.*); the stamp duty and the "registo" (duty on transfer of property) are calculated at 3,853,000 milreis (856,222*l.*); the indirect taxes are estimated 22,355,340 milreis (4,967,853*l.*); and the additional tax of 6 per cent. at 511,500 milreis (113,666*l.*).

I avail, &c.

(Signed) HINTZE RIBEIRO.

PRUSSIA.

No. 15.

Sir E. Malet to the Marquis of Salisbury.—(Received May 19.)

My Lord, *Berlin, May 17, 1890.*

I HAVE the honour to acknowledge the receipt of your Lordship's despatch of the 24th ultimo, directing me to procure certain information with respect to taxation on land and buildings in Prussia, in order that it might be laid before Parliament, and I beg leave to transmit to your Lordship herewith a Report containing as full and accurate information as it is possible to obtain on this subject, which has been drawn up by Mr. Whitehead.

I have, &c.

(Signed) EDWARD B. MALET.

Inclosure in No. 15.

Report by Mr. Whitehead on the Taxation of Land and Buildings in Prussia.

Land Tax.—The land tax in Prussia is levied upon the revenue derived from agricultural land. The estimate of this revenue for purposes of taxation is determined by a special measurement and valuation of each piece of land, and, as this involves much labour and expense, it can only be carried out at long intervals. The latest valuation was made between 1861 and 1865, in accordance with the provisions of the Law of the 21st May, 1861. By this Act a sum of 1,980,000*l.* (39,600,000 marks) was fixed upon as the total amount to be raised, and this was distributed in proportion to the net revenue of the rateable land. This net revenue was calculated upon the average gross revenue by the ordinary methods of cultivation and management, deducting the cost of production and administration, and the interest of capital invested in stock and buildings. The connection of any particular piece of land with other agricultural land or industrial establishments was not taken into consideration, nor was any allowance made for privileges or burdens attached to the ownership of land.

The determination of the net revenue was carried out in each district by local Commissions, presided over by a Commissioner appointed by Government, and at the expense of the State.

Exemption is granted to property belonging to the Empire, to the State, or to certain Peers ("Standesherren"), and to land used for public purposes.

Land covered by buildings was originally also subject to the land tax, but by the Law of 1861 such land, including court-yards, gardens attached to houses, &c., was exempted, and subjected to a separate tax upon buildings.

(*a.*) When the valuation was completed, both the total amount of the tax and the sums due upon each piece of land was definitely fixed, and the tax then amounted to 9 per cent. to 10 per cent. of the net revenue. The results of this valuation were entered in registers kept in each parish. Since the completion of the valuation, alterations can only be made in the determined amount of the tax when the land in question comes within one of the

exemptions, when it is subjected to the buildings tax, when it is rendered permanently or temporarily unproductive (as by inundations), or when a considerable diminution of its productiveness can be proved, and *vice versâ*.

As above stated, the land tax was supposed to amount to between 9 per cent. and 10 per cent. of the net revenue at the time when the last valuation was made. It is very difficult to ascertain, however, whether this rate holds good at the present moment, and it is very probable that the tax is not evenly distributed in different parts of the country. It is asserted that in some cases, this tax does not now amount to more than 4½ to 5 per cent. of the annual value of land. On the other hand, it is stated in a pamphlet recently published by Herr Ludwig Schmitz, Divisional Director of the Agricultural Association for the Rhine Province, that the rent of land for agricultural purposes has in many cases fallen below the official valuation, and that, consequently, the land tax, being calculated at the rate of 8 per cent. of the latter, and being further increased by certain additions for registration, &c., amounting to about 2 per cent. (which brings it up to fully 10 per cent. of the officially estimated annual value), imposes a very heavy burden upon the owners of land in view of the present condition of agriculture.

It would appear that the above estimates of the percentage on the revenue which the land tax represents do not include local taxation. If this is added, the total tax would probably amount to between 12 per cent. and 15 per cent. of the revenue as officially estimated.

In an article published in 1860, just before the last land tax valuation, the total value of agricultural land in Prussia was estimated at 663,500,000*l.* (13,269,000,000 marks): calculating the average return for agricultural land at 3 per cent., and in view of the total of the land tax fixed by the Law of 1861 (1,980,000*l.*), this would have given at that time a rate of 9·9 per cent.

The total amount of actual receipts from the Prussian land tax, raised for national purposes, was:

	£		Marks.
In 1882–83	2,006,708	=	40,134,170
1883–84	2,006,431		40,128,629
1884–85	2,005,481		40,109,619
1885–86	2,004,301		40,096,018
1886–87	2,004,232		40,084,653

The estimated amount for—

	£		Marks.
1887–88 was	2,004,000	=	40,080,000
1888–89	2,003,250		40,065,000
1889–90	2,002,750		40,055,000
1890–91	2,001,600		40,032,000

The amount of local (parish) rates raised in connection with the land tax ("Gemeinde Abgaben welche auf die Zuschläge zur Staats Grundsteuer entfallen") amounted in 1883-84 to 996,297*l.* (19,925,934 marks). No later information on this point is available.

The estimated amount of direct taxation in Prussia for 1890-91 being 8,287,340*l.* (165,746,800 marks), the land tax (estimated at 2,001,600*l.*) would represent about 24 per cent. of the total direct taxation.

The greater part of the proceeds of the indirect taxes (import duties, taxes on tobacco, sugar, &c.) are assigned to the Empire. The amount raised in Prussia for Imperial purposes is estimated for 1890-91 at 20,704,720*l.* (414,094,400 marks).

Hence the total taxation of Prussia for Imperial and State purposes will be:

	£		Marks.
Direct taxes	8,287,340	=	165,746,800
Imperial indirect taxes	20,704,720		414,094,400
Prussian indirect taxes	1,606,134		32,122,690
Total	30,598,194		611,963,890

to which the land tax would bear a ratio of about 6½ per cent.

(*b.*) Including the additional amount levied for local purposes ("Gemeindezuschläge"), the total of the land tax for 1883-84 amounted to:—

	£		Marks.
State	2,006,431	=	40,128,629
Local	996,297		19,925,934
Together	3,002,723		60,054,563

(*c.*) The total direct taxation in that year amounted to:—

	£	Marks.
Direct State taxes	6,510,391 =	130,207,815
Total local taxation	8,585,749	171,714,985
Together	15,096,140	301,922,800

The ratio therefore of the land tax, including additions for local purposes, to the total direct taxation for local and national purposes, was about 20 per cent.

Building Tax.—This tax was formerly not distinguished from the land tax, and was first established as a separate tax by the Law of the 21st May, 1861, and levied since the 1st January, 1865. It is a tax upon the revenue derived from buildings, and is calculated for dwelling-houses at 4 per cent., and for other buildings at 2 per cent. of the annual value.

(*a.*) The percentage was fixed at a rate considerably lower than in the case of the land tax, because in estimating the annual value no deductions were made for repairs, deterioration, &c. It must be remembered, however, that this percentage is calculated upon the actual letting value, and probably represents a far higher rate on the normal interest of the capital invested.

The estimate of the annual value is determined:—

(1.) In towns and in villages where houses and apartments are, as a rule, let, by the average rent of the last ten years;

(2.) In other cases, by a general classification of the buildings according to their size, style of building, &c., and in connection with the general conditions of the estates or farms to which they belong.

The valuation is carried out under the supervision of the Minister of Finance by Commissions elected locally and presided over by Commissioners appointed by Government.

Increase of the buildings tax in consequence of additions or improvements only comes into force two whole years after the alterations have been made.

The valuation is renewed every fifteen years, the present one having been in force since 1880.

(*b.*) *For National Purposes.*—The total amount of actual receipts from the buildings tax in Prussia was:—

	£	Marks.
In 1882–83	1,395,987 =	27,919,740
1883–84	1,418,317	28,366,337
1884–85	1,438,163	28,763,260
1885–86	1,460,995	29,219,899
1886–87	1,488,603	29,772,075
1887–88	1,520,741	30,414,826
1888–89	1,554,432	31,088,636

The estimated amount for:—

	£	Marks.
1889–90 was	1,575,000 =	31,500,000
1890–91	1,618,750	32,375,000

For Local Purposes.—The amount of local (parish) rates raised in connection with the State buildings' tax ("Gemeinde-Abgaben welche auf Zuschläge zur Staats-Gebäudesteuer entfallen") amounted in 1883-84 to 639,022*l.* (12,780,451 marks).

As in the case of the additional land tax for local purposes, no later Returns have been published on this point.

(*c.*) According to the estimates for 1890-91, the ratio of the buildings tax to the total direct taxation amounts to about 18 per cent., or to the total of direct and indirect taxation to about 5 per cent.

Including local taxation, and again taking the results published for 1883-84, the last available, the total buildings tax amounts to:—

	£	Marks.
For national purposes	1,418,317 =	28,366,337
For local purposes	639,022	12,780,451
Together	2,057,339	41,146,788

which would give a ratio of about 13½ per cent. to the total direct taxation, national and local.

The following examples, taken from life, of the actual incidence of the land and buildings tax, are given in Herr Schmitz's pamphlet above-mentioned :—

(1.) A small agriculturist, owning 13 acres 2 roods of land, with a dwelling-house and farm buildings, officially estimated to bring in a net revenue of 13*l.* 7*s.* 6*d.* per annum, is taxed as follows :—

	£	*s.*	*d.*
Land tax	1	7	3
Building tax	0	4	0
Local rates..	3	2	0
Total	4	13	3

The same property invested otherwise than in land would only be subject to local rates amounting to about 10*s.*, or not much more than one-tenth of the present tax.

(2.) An estate consisting of a dwelling-house, arable and grass land, and burdened with a mortgage of 1,350*l.*, had to be let in consequence of the illness of the owner. The official valuation of the revenue from house and land amounted to 69*l.* 6*s.* 9*d.*; the actual rent paid by the tenant was 76*l.* 15*s.* Of the latter 54*l.* went to cover the interest on the mortgage, leaving a residue of 22*l.* 15*s.* to the landlord.

Out of this had to be paid—

	£	*s.*	*d.*
Land tax	5	8	3
Buildings tax	0	12	0
Local rates..	11	0	2
Total	17	0	5

or over 75 per cent. of the net revenue.

The above appear to be peculiarly hard cases recorded by Herr Schmitz for purposes of argument. There can be little doubt, however, that in the present condition of agriculture in Prussia, the burden of the land tax is a heavy one, and, as seen from the above Returns, the revenue derived from it is steadily diminishing.

The land and buildings tax are uniformly in force in the whole Kingdom of Prussia, with the exception of the Principality of Hohenzollern, which is subject to a special system of direct taxation.

British Embassy, Berlin, May 16, 1890.

ROUMANIA.

No. 16.

Mr. A. H. Hardinge to the Marquis of Salisbury.—(*Received June* 27.)

My Lord, *Bucharest, June* 22, 1890.

I HAVE the honour to transmit herewith, in reply to your Lordship's despatch of the 24th April last, a copy of a note addressed to me by the Minister for Foreign Affairs, to whom I had applied for information on the subject of the taxation of land and buildings in Roumania.

As, however, this note did not deal with all the points respecting which information was desired by the House of Commons, I applied privately to the Roumanian Government for further particulars, and I have the honour to inclose herewith a copy of a note which Mr. Secretary-General Lahovary was so good as to address to me in reply to fresh inquiries, written and verbal, on the subject.

Your Lordship will perceive from these papers that the questions specified in the Address presented by the House of Commons may be answered as follows :—

1. (*a.*) The percentage of the rate levied on land to its annual value amounts to 5 per cent. (of the estimated annual value of the land) in the case of owners working it themselves, to 6 per cent. in the case of those letting it, and to twice those amounts, *i.e.*, to 10 and 12 per cent. respectively, in the case of owners of either of the above classes residing abroad.

(*b.*) The total amount raised by the State on land during the financial year 1889-90 was 8,808,221 fr. (352,328*l.*), plus $\frac{1}{10}$th of this amount to cover the cost of collection, thus bringing the total sum levied to 9,689,043 fr. (387,561*l.*). This sum is applied to

national purposes. With regard to local purposes, it is almost impossible to obtain statistics, as the Budgets of the districts and communes are not accessible, and the amounts levied vary in each; but the authorities of the districts, which correspond to our counties, levy a rate which varies according to circumstances, but may not exceed $\frac{3}{10}$ths of the tax levied on the property by the State, and the communes or parishes a rate amounting to $\frac{1}{5}$th of that tax, with the exception of the Municipalities of Bucharest and Jassy, which levy a rate of $\frac{4}{10}$ths, and that of Galatz, which levies one of $\frac{3}{10}$ths of it.

(*c.*) The total direct taxation of Roumania during the last year was 106,305,000 fr. (4,252,200*l.*), of which 8,808,221 fr. (352,328*l.*) was derived from land (exclusive of the payment to defray the cost of collection), *i.e.*, about $\frac{1}{12}$th of the whole revenue from direct taxes. If the indirect taxation be added, a total revenue of 159,628,000 fr. (6,385,120*l.*) is obtained, of which nearly $\frac{1}{20}$th is contributed by land.

2. (*a.*) With regard to buildings, the State levies a tax of 6 per cent. on a sum estimated at three-fourths of the annual value of the buildings rated, the remaining fourth being free, as representing the amount presumably expended by the owner or tenant on repairs. In some cases, in addition to this tax and the ordinary rates levied for local purposes, the Municipalities are empowered to levy a special rate of 4 per cent. of the rateable value of the building for paving, lighting, and urban improvements.

(*b.*) The total amount raised during the last year by the State on buildings was 2,622,853 fr. (104,914*l.*), which, with the additional tenth for cost of collection, brings the total levied to 3,885,133 fr. (155,405*l.*). I have not been able to obtain any statistics of the amounts raised by districts and communes, but the percentage levied for local purposes is apparently the same in the case of buildings as in that of land (see section 1 (*b*)).

(*c.*) The total revenue of Roumania being, as above stated, 159,628,000 fr., and the total direct taxation 106,305,000 fr. (4,252,200*l.*), the sum raised by the taxation of buildings, viz., 2,622,853 fr., amounts to $\frac{1}{79}$th of the total revenue and $\frac{1}{53}$rd of the total direct taxation.

I have, &c.
(Signed) ARTHUR H. HARDINGE.

Inclosure 1 in No. 16.

M. Lahovary to Mr. A. H. Hardinge.

Ministère des Affaires Étrangères, Bucarest, le 30 Avril (12 *Mai*), 1890.

M. le Chargé d'Affaires,

EN réponse à la note que vous avez bien voulu m'adresser en date du 26 Avril (8 Mai) courant, relativement à la taxation de la propriété foncière en Roumanie, j'ai l'honneur de vous communiquer les données suivantes:—

L'impôt foncier perçu au profit de l'État pour les besoins nationaux est fixé en règle générale à 6 pour cent du revenu net annuel sous les distinctions suivantes:

(*a.*) Pour la terre le revenu est calculé sur le prix auquel la terre peut être affermée chaque année, lequel prix est déterminé soit par le contrat de bail, si la terre est affermée, soit, à défaut de contrat, par une Commission *ad hoc* qui fixe quelle est la somme annuelle pour laquelle la terre pourrait être affermée. La taxe est de 5 pour cent du revenu annuel ainsi fixé pour les propriétaires faisant valoir eux-mêmes leurs terres, de 6 pour cent pour les propriétaires dont la terre est affermée: ces chiffres sont doublés pour les propriétaires qui sont fixés à l'étranger.

(*b.*) Pour les maisons la base de l'estimation du revenu annuel est la suivante: on estime la valeur locative de l'immeuble, déterminée soit par les baux de location, soit par l'estimation d'une Commission *ad hoc* qui détermine à quel prix on pourrait louer telle maison ou boutique. On déduit de cette somme le quart, qui répresente la valeur des dépenses d'entretien et de réparation de l'édifice, et sur les trois quarts restants, considérés comme revenu net et annuel, on perçoit 6 pour cent sans distinction entre les propriétaires qui sont ou non fixés à l'étranger.

Au principal de l'impôt perçu au profit de l'État s'ajoutent les décimes additionnels perçus au profit de l'État, des Départements (districts) et des communes.

L'État perçoit un décime en plus pour couvrir les frais de perception de l'impôt. Le Département perçoit un ou plusieurs décimes pour les besoins du Budget Départemental, plus un décime pour l'entretien de routes départementales. Enfin la commune perçoit un ou plusieurs décimes pour les besoins de son Budget.

En outre dans quelques grandes communes, comme Bucarest, la commune perçoit

une taxe de 4 pour cent du revenu annuel fixé d'après les mêmes bases, comme taxes de pavage et d'entretien des trottoirs égouts, &c.

Ainsi pour prendre un exemple, une maison située à Bucarest et louée 2,000 fr. annuellement sera considérée comme ayant un revenu annuel de 1,500 fr. Elle paiera d'abord à l'État 6 pour cent du revenu, soit 90 fr., plus deux décimes pour le Département, soit 18 fr., plus un décime pour les routes, soit 9 fr., plus quatre décimes pour la commune, soit 36 fr., plus 4 pour cent du revenu annuel, soit 60 fr., soit au total une somme de 222 fr.

Le Budget de la Roumanie pour l'année financière finissant le 30 Mars, 1890, s'élève pour les recettes à la somme de 159,628,000 fr. Si de cette somme totale nous déduisons toutes les recettes fournies par des revenus autres que les impôts (c'est-à-dire les revenus domainiaux (22,950,500 fr.), les chemins de fer (11,724,700 fr.), &c.), nous avons comme revenus produits uniquement par les impôts une somme de 106,305,000 fr. se répartissant ainsi :—

42,000,000 fr. (monopoles d'État), sel, tabac, poudres, allumettes ;

36,805,000 fr. (contributions indirectes) ;

27,500,000 fr. (contributions directes, dont 10,700,000 fr. provenant uniquement de l'impôt foncier ;)*

D'où il résulte que le produit de l'impôt foncier perçu en Roumanie au profit de l'État est à peu près le dixième du revenu total provenant des impôts perçus.

Agréez, &c.

(Pour le Ministre),

(Signé) ALEX. LAHOVARY.

(Translation.)

Ministry for Foreign Affairs, Bucharest, April 30 (May 12), 1890.

M. le Chargé d'Affaires,

IN reply to your note of the 26th April (8th May) respecting the taxation of real property in Roumania, I have the honour to communicate to you the following information :—

The real property tax levied by the State for national requirements is generally fixed at 6 per cent. of the net annual revenue, in the following manner :

(*a.*) For land, the revenue is calculated according to the price at which the land can be rented in each year. This price is fixed either by the rent-contract, if the land is rented, or, failing such contract, by a Commission *ad hoc*, which decides which is the annual sum for which the land could be rented. The tax amounts to 5 per cent. of the annual revenue then fixed for those proprietors who farm their own land, to 6 per cent. for those proprietors whose land is let or rented. These figures are doubled for proprietors domiciled abroad.

(*b.*) For houses, the following is the basis on which the annual revenue is estimated. The rent value of the immovable property is calculated either according to the rent-contract, or on the estimate of a Commission *ad hoc* which determines at which price a given house or shop might be rented. Of this sum one-fourth is deducted, representing the amount of expenses in keeping up and repairing the building. On the remaining three-fourths, considered as net annual revenue, 6 per cent. is levied without distinction between proprietors domiciled abroad or not.

To the amount of the tax levied by the State are added the additional décimes raised for the State by the Departments (districts) and communes.

The State raises 1 décime in addition to cover the cost of collecting. The Department raises 1 or 2 décimes for the requirement of the Departmental Budget, plus 1 décime for the maintenance of Departmental roads. Lastly, the commune raises 1 or more décimes for the requirements of its Budget.

Moreover, in several large communes, such as Bucharest, the commune raises a tax of 4 per cent. of the yearly revenue fixed on the same bases for the maintenance of pavements, side-walks, drains, &c.

Thus, to take an instance, a house situated at Bucharest, and rented at 2,000 fr. annually, will be considered as representing an annual revenue of 1,500 fr. It will pay, first, to the State 6 per cent. of the revenue, or 90 fr., plus 2 décimes for the Department, or 18 fr., plus 1 décime for roads, or 9 fr., plus 4 décimes for the commune, or 36 fr., plus 4 per cent. of the annual revenue, or 60 fr., or a total of 222 fr.

* This amount is evidently only a rough calculation. In a subsequent note the product of the taxes on real property is given at 11,131,075 fr., of which 2,622,853 fr. are paid by buildings, and 8,808,221 fr. by land.—A. H. H.

The Roumanian Budget for the financial year ending the 30th March, 1890, declares as revenues 159,628,000 fr. If, of this sum, we deduct all the revenues derived from sources other than taxes (that is to say, 22,950,000 fr. from domains, 11,724,700 fr. from railways, &c.), we have as revenues derived solely from taxes a sum of 106,305,000 fr., derived as follows:—

42,000,000 fr. from State monopolies: salt, tobacco, powder, matches.

36,805,000 fr. from indirect taxes.

27,500,000 fr. from direct taxes, 10,700,000 fr. of which are derived solely from the real property tax.*

This shows that the produce of the real property tax in Roumania constitute about one-tenth of the total amount of revenue derived from taxes.

I have, &c.
(For the Minister),
(Signed) ALEX. LAHOVARY.

Inclosure 2 in No. 16.

M. Lahovary to Mr. A. H. Hardinge.

Ministère des Affaires Étrangères, Bucarest,
le 8 (20) *Juin*, 1890.

M. le Chargé d'Affaires,

POUR faire suite à la note que jai eu l'honneur de vous adresser touchant l'impôt foucier en Roumanie et en réponse à la lettre particulière que vous m'avez adressée en date du 31 Mai (12 Juin) dernier, relativement à quelques renseignements complémentaires sur cette question, voici les nouvelles données que jai pu recueillir:

Les droits du trésor constatés pour l'année 1889-90 s'élèvent à 11,431,075 fr., dont 2,622,853 fr. pour les propriétés bâties et 8,808,221 fr. pour les terres. Sur cette somme de 11,431,075 fr. l'État percoit un décime à titre de frais de perception, soit 1,143,107 fr. Ces deux sommes sont versées dans la caisse de l'État, pour être employées aux besoins généraux. Pour les besoins locaux les districts et les communes perçoivent des décimes additionnels sur le principal de l'impôt foncier jusqu'à 3 décimes au maximum, et les communes perçoivent au plus 2 décimes, à l'exception de Bucarest et de Jassy qui perçoivent 4 décimes, et de Galatz qui en perçoit 3 décimes.

En outre, sur le même principal on peut encore percevoir 2 décimes au maximum, en vertu de la Loi sur les Routes de 1868 modifiée par la Loi du 25 Juin, 1881, et au profit de la caisse spéciale des routes. Le produit de ces 2 derniers décimes ne peut être employé qu'à la construction et à l'entretien des routes et des ponts, chaque district ayant sa caisse spéciale pour les routes, alimentée exclusivement par le produit des décimes pour les routes perçus dans l'étendue du district.

En vous communiquant ce qui précede, je vous prie, &c.
(Signé) ALEX. LAHOVARY.

(Translation.)

Ministry of Foreign Affairs, Bucharest,
June 8 (20), 1890.

M. le Chargé d'Affaires,

IN continuation of the note which I had the honour to address to you regarding the real property tax in Roumania, and in reply to your private letter of the 12th June (31st May) as to certain supplementary information on this question, the following are the particulars I have been able to gather:

The Treasury taxes raised in 1889–90 amount to 11,431,075 fr., of which 2,622,853 fr. are derived from buildings and 8,808,221 fr. from land. On this sum of 11,431,075 fr. the State levies one décime for cost of collection, or 1,143,107 fr. These two sums are paid into the Exchequer of the State, to be employed for the public requirements. For local purposes, the districts and communes raise additional décimes on the amount of the real property tax up to a maximum of three décimes, and the communes raise a sum not exceeding two décimes, except Bucharest and Jassy, which raise four décimes, and Galatz, which raises three.

Moreover, on the same amount a maximum of two décimes may be raised for the special road fund, by virtue of the Law on Roads of 1868, amended by the Law of the 25th

* This amount is evidently only a rough calculation. In a subsequent note the product of the taxes on real property is given at 11, 431,075 fr., of which 2,622,853 fr. are paid by buildings and 8,808,221 fr. by land.—A. H. H.

June, 1881. The produce of these last two décimes can only be employed for the construction or maintenance of roads and bridges, each district having its own fund for roads, derived entirely from the produce of the décimes for roads raised within the limits of the district.

I have, &c.
(Signed) ALEX. LAHOVARY.

RUSSIA.

No. 17.

Sir R. Morier to the Marquis of Salisbury.—(*Received September* 26.)

My Lord, *St. Petersburgh, September* 23, 1890.

IN reply to your Lordship's despatch of the 24th April, requesting information relating to taxation on land and taxation on buildings, I have now the honour to transmit herewith the inclosed letter from Mr. Michell, Her Majesty's Consul, to whom I intrusted the preparation of the desired Report.

Mr. Michell states that his best efforts have only resulted in showing that the system of taxation adopted in this country renders it impossible to obtain the details required, as the Minister of the Interior annually fixes a lump sum to be raised from each province, which tax is then distributed by the local "Zemstvos."

I have, &c.
(Signed) R. B. D. MORIER.

Inclosure in No. 17.

Consul Michell to Mr. Gosling.

Sir, *St. Petersburgh, September* 17, 1890.

I VERY much regret to inform you that in spite of my best efforts I have not succeeded in obtaining the information called for in the Circular despatch of the Foreign Office of the 24th April last, relative to the taxation on land and on buildings in this country.

The taxation of immovable property in Russia for Imperial purposes is annually imposed by the Minister of Finances in a lump sum on each province; the tax is then allocated by the "Zemstvos," or territorial bodies, in the thirty-four provinces in which this institution exists, and collected by the rural police. The amount at which each province is rated in respect of its land and buildings varies considerably, and depends on the productivity of its soil, the density of its population, and quantity of houses and other buildings within it.

In this manner there is no uniform basis for taxation on land and buildings, the basis for assessing the tax varying in each province. Thus the Province of St. Petersburgh is assessed in regard to its immovable property at 1,120,634 roubles, that of Moscow at 921,844 roubles, Kieff 1,223,079 roubles, Bessarabia 550,904 roubles, Archangel 28,456 roubles, &c.

In the provinces and regions of the Empire in which the "Zemstvos" are not yet established (Trans-Caspian region, Turkestan, Siberia, and twelve provinces in European Russia), the gross payable amount of the tax on land and buildings, after having been estimated and determined every three years in advance by the Minister of Finances), is rated in each such province and region by the administrative authorities, and payment is levied by the local police.

It must further be observed that no distinction is made between land and buildings in the assessment by the central authorities of the tax on immovable property in each province and region, so that if the particulars sought for in regard to Russia were obtainable, they would be of no practical utility in view of the non-classification of the data under each respective head of the inquiry, viz., land and buildings. In confirmation of this I would state that the Director of the Department of Direct Taxes declared, when applied to, that the desired information was not to be found in his Department in ready form, although

a portion of it might perhaps be extracted after considerable labour out of the Annua Reports of the "Zemstvos." This work, however, he said he had not the means to execute. Besides, when extracted, the information, as already pointed out, would only refer to a portion of the Empire, and would give for each province a varying unit of taxation of land and buildings combined.

For local purposes a tax is also imposed by the "Zemstvos" on land and buildings, but the published Returns, of which the latest extend only to 1886, cannot be utilized for the purposes of the information sought by Parliament owing also to incomplete classification as regards land and buildings in towns and rural districts.

I have, &c.
(Signed) JOHN MICHELL.

SAXE-COBURG-GOTHA.

No. 18.

Mr. Milbanke to the Marquis of Salisbury.—(Received June 23.)

My Lord, *Coburg, June 19, 1890.*

IN compliance with the instructions contained in your Lordship's Circular despatch of the 24th April last, I have the honour to transmit herewith a Report on the system of taxation on land and taxation of buildings in the Duchies of Coburg and Gotha, the material for which has been furnished to me by the Ducal Minister of State.

I have, &c.
(Signed) RALPH MILBANKE.

Inclosure in No. 18.

Report on the Taxation of Land and Buildings in the Duchies of Coburg and Gotha.

I.—Duchy of Coburg.

1 and 2. The taxation of buildings in this Duchy being still, according to the existing Regulations, included in the general taxation on land, it will be necessary to answer questions 1 aad 2 conjointly.

(*a.*) The land tax is levied according to the annual value, that is, in the case of land used for agricultural purposes according to the average profit derived from the crops, forests, &c.; in the case of buildings in towns according to their rent value, and buildings in the country according to their area.

In the case, however, of plots of ground and buildings, the value of which is calculated by the rental, two-thirds only thereof are liable to taxation.

The land tax levied in this Duchy amounts to 4 per cent. on the annual value.

Exempt from the payment of land tax are—

(*a.*) All land and all buildings belonging to the State.

(*b.*) Churches and other buildings used for the performance of public worship, churchyards and cemeteries, public educational buildings, and schools.

(*c.*) Unproductive lands and plots of ground, such as markets and other free places, in villages, roads, paths, &c.

(*d.*) Buildings and real property belonging to the State domains, provided that the legally appointed contribution of the domains to the State Treasury is regularly paid.

New buildings also enjoy a temporary exemption from taxation.

1. Buildings constructed from the foundations for a period of nine years.
2. Buildings where the foundation walls already exist, six years.
3. Buildings which, through additions or extensions, attain a higher value, four years.

(*b.*) The total amount annually raised by the land tax (a four years' average being taken) reaches the sum of 169,540 marks, or about 8,477*l.*

This amount is employed for national purposes.

As far as local purposes are concerned, in certain districts additional rates are raised, in the form of percentage on the land tax levied by the State. These additional rates vary in amount from year to year, according to the requirements of the individual district.

(*c.*) The percentage which the sum raised by taxation on land and buildings bears to the total direct taxation amounts to 40 per cent.

II.—Duchy of Gotha.

1. (*a.*) The principle of taxation on land in the Duchy is based upon—

a. The area of the land.

b. The utility of the soil for agricultural purposes.

The different kinds of land, such as arable land, meadow land, &c., are divided each into four classes, according to the condition of the soil and its natural advantages for the purposes of agriculture. Each class and each different kind of land is taxed at a certain permanent rate ("Steursatz"), and this rate forms the basis of the land tax, which consists in the rate being levied so-and-so many times in the course of the year, according to the requirements of the Budget.

According to the present Law, nine rates are levied annually. Thus, *e.g.*, the permanent rate on a hectare (about $2\frac{1}{2}$ acres) of arable land, Class 1, being fixed at 53 pfennig, the annual tax levied would amount to 477 pfennig, or about 4*s.* 9*d.* These permanent rates vary, however, in different parts of the duchy, according to the local peculiarities of the district.

The land tax being accordingly levied in the manner described above, and not on the basis of the profit derived from the land, it has not been found possible to state the percentage on the annual value which the tax levied amounts to.

Exempt from the payment of land tax are:—

a. Land belonging to the State.

b. Such churches, schools, and charitable institutions, with the grounds belonging thereto, as were granted exemption from taxation previous to the Decree of the 31st March, 1841.

c. Land belonging to the domains, provided that the annual contribution from the domains to the State Treasury is regularly paid.

(*b.*) The total sum annually raised by the land tax (an average being taken from the years 1885-89) amounts to 180,966 marks, or about 9,048*l.*, this amount being applied solely to national purposes.

(*c.*) The percentage which the sum raised by taxation on land bears to the total direct taxation amounts to 19·9 per cent.

2 (*a.*) With regard to the taxation of buildings, the same system has been adopted as in the case of taxation on land. The tax on buildings is estimated according to the area of the building ground, and is levied in the same manner as the land tax, without any regard to the purchase value of, or the annual profit derived from, the buildings.

It is consequently equally impossible to state the percentage on the annual value which the taxes levied amount to.

(*b.*) According to a four years' average, the total annual sum raised by the tax on buildings amounts to 76,562 marks, or about 3,828*l.*, which is applied solely to national purposes.

In certain districts additional rates are levied for local purposes in the form of percentage on the State tax, these rates varying from year to year in accordance with the requirements of the individual districts.

(*c.*) The percentage which the sum raised by taxation of buildings bears to the total direct taxation amounts to 8·4 per cent.

SAXONY.

No. 19.

Mr. Strachey to the Marquis of Salisbury.—(*Received August* 4.)

My Lord, *Dresden, July* 1, 1890.

WITH reference to the required statistics of the Saxon fiscal burdens on land and buildings, I have the honour to state that the subject was as exhaustively treated as the available materials allowed in my Report on the taxation of this kingdom addressed to Earl Granville on the 12th August, 1881. Having consulted various experts, civil and official, I find that I can hardly do better than adopt the conclusions of that Report, adding what is necessary to bring them down to date.

1. The interrogatory of the House of Commons, which is suggested by the circumstances of Great Britain, is inapplicable to Germany. Land and buildings are not here separately taxed; rental is not a fundamental basis of assessment; the aggregate sum levied for local requirements is unknown. Again, there are no taxes here corresponding with those termed in the interrogatory "national." The equivalent imposts of Saxony are partly Royal, partly Imperial; and of the weight with which this double burden falls upon the population of the kingdom, no exact arithmetical measure can be given. These and other dissimilarities in the fiscal systems of the two countries, make it very doubtful if an instructive comparison can be instituted between the German and the British burdens on land.

2. The State land tax ("Grundsteuer") is Saxon, not Imperial. It is levied: (*a*) on land proper, such as fields, gardens, vineyards, woods, quarries, coal and sand pits, mining works, turf beds, and the like; (*b*) on ponds and productive waters; (*c*) on buildings.

The present settlement of the "Grundsteuer" dates from the revised Saxon Domesday Book of the second half of the century. The surface of the kingdom was divided into fiscal provinces, the ultimate subdivisions of which were inscribed with an appropriate number of so-called "taxation units." These units expressed a net revenue of 1 mark (= 100 pfennig), or 1*s.*, as appraised when the "Cadastre" was drawn up, and each of them was originally charged with a tax of 9 pfennig, say 1*d.* Example: a field, plantation, or house, assessed at 100*l.*, or 2,000 marks, annual value, would have borne 2,000 "taxation units," the "grundsteuer," at 9 per cent., making 180 marks, or 9*l.*

At the 9 per cent. rate the impost stood down to 1878, when a comprehensive financial reform having been made, which included the introduction of an income tax, the charge on the unit was lowered to 4 pfennig, *i.e.*, $\frac{1}{2}d.$ on the shilling.

This would be a nominal rate of 4 per cent. on net annual value. But the "taxation unit" has long ceased to be an adequate measure of the Returns. Since it was fixed, the receipts from real property have doubled or trebled, or more, so that there has been a large virtual reduction of the tax.

It is the belief of experts that the Saxon "Grundsteuer" does not now exceed $1\frac{3}{4}$ per cent. on net yearly value. Some private calculations made for me in town and country confirm this estimate, which is supported by the following considerations derived from the Income Tax Returns. In 1888, that portion of the income of the people of Saxony which had its origin in receipts from land and houses was set down at 12,500,000*l.* nearly. The deduction of interest allowed on account of debts is, unfortunately, given in a lump sum of 5,000,000*l.* for the entire national income, and from this total the part which should be credited to the account of land and houses cannot be disentangled. Assuming, however, that half the sum named belongs to that heading, the net income from real property would be 10,000,000*l.*

The exact total of the "Grundsteuer" for 1888 has not been declared, but in the year following it was 148,480*l.* This would make the tax $1\frac{1}{2}$ per cent. on net annual value, a result confirmatory of my previous conclusion, that the rate of $1\frac{3}{4}$ per cent. may be taken as a maximum which the "Grundsteuer" does not exceed.

This tax is a species of "permanent settlement." Partial revisions of the "Cadastre" are prohibited by law, and no alteration of the impost is permissible unless made *pari passu* with a general readjustment of the taxation of the kingdom.

3. The local taxation of Saxony, urban and rural, is a chaos of fiscal diversity. The principal direct imposts are: a house tax, levied on the basis of the "taxation units" of the State "Grundsteuer;" a land tax, assessed on local measurements of real estate; a property tax; a poll tax on households; taxes on rental, and on the capital value of land and houses; a local income tax. These are applied in various forms and combinations.

Dresden has the specialty of an occupiers' tax on rental (which is hardly known in Germany, though also adopted in Berlin), a tax on dogs and caged nightingales, with other direct imposts and some subsidiary indirect assessments.

On this I would observe, that the towns and rural communes of Saxony are, as a rule, owners of real and funded property, gas-works, water-works, and other sources of income, from which local expenditure is partly defrayed, to the extent (say) of half of the whole or more; one locality being thereby altogether exempt from municipal taxation. Again, the relative amount raised by the house and building tax is not constant, but varies from place to place according to the nature of the local taxation, which, as above explained, follows very dissimilar patterns of assessment. Furthermore, no computation has been made either of the total Returns from this particular impost, or of the aggregate sum levied in the kingdom of Saxony by local taxation, so that, on all grounds, no comparison can be made with the fiscal circumstances of Great Britain, and there are no means of estimating the percentage of the land and building tax as required in the interrogatory.

4. The taxation of Saxony being twofold, Royal and Imperial, its exact total cannot be discovered. I have, however, attempted to solve the problem, and I give the results for what they are worth.

The Royal taxation revenue of the kingdom (which only forms a fractional part of the public receipts) may be set, in round numbers, for 1889-90, at 30,000,000 marks, or 1,500,000*l.*

The special taxation revenue of the German Empire (posts, telegraphs, lotteries, and railways excluded) is given for the same period at 756,000,000 marks round, say, 38,000,000*l.* nearly. What proportion of this burden falls on the people of Saxony may be very roughly ascertained by comparing the population of the Kingdom with that of the Empire, a method which gives 50,000,000, marks, or 2,500,000*l.*, for the Saxon contribution to the whole.

Adding to this 2,500,000*l.* the 1,500,000*l.* furnished, as was said before, by the Royal imposts, we arrive at a total taxation charge of 4,000,000*l.* The land and building tax is 3,760,000 marks, or 158,000*l.* It therefore makes 4 per cent. on the entire taxation, Royal and Imperial, of the kingdom, which, curiously enough, is the identical proportion of our own land tax and house duty to the tax revenue of Great Britain. In correction of the exaggerations that darken the subject, I may point out that the fiscal burdens of Saxony amount in all to about 25*s.* per inhabitant, and this is the average for Germany also.

I have, &c.
(Signed) G. STRACHEY.

SERVIA.

No. 20.

Mr. F. R. St. John to the Marquis of Salisbury.—(*Received July* 11.)

My Lord, *Belgrade, July* 6, 1890.

I HAVE the honour to inclose herewith answers to the questions contained in your Lordship's Circular despatch of the 24th April last on the subject of taxation on land and taxation of buildings in Servia.

These answers are based on data furnished me by the Servian Government, whose measures of land by hectares I have, for greater convenience, converted into English acres at the rate of $2\frac{1}{3}$ of these to the hectare, and whose figures I have turned from francs into English money at the rate of 25 fr. to the £.

I have, &c.
(Signed) F. R. ST. JOHN.

Inclosure in No. 20.

Report on the Taxation of Land and Buildings in Servia.

(*a.*) *Taxation on Land.*—Taxation is based in Servia not on the annual value, but on the quality of the land, which is divided into five classes :—

		s.	*d.*
Class 1	Per English acre ..	2	10
„ 2	„ ..	1	5
„ 3	„ ..	1	0
„ 4	„ ..	0	8
„ 5	„ ..	0	4

(*b.*) The total amount raised in 1889 was 617,148*l.* The taxation, according to the above scale, is for national purposes only, and amounts to 331,800*l.*, with an additional tax of 46 per cent., 152,628*l.*; together, 484,428*l.*

For local purposes the tax is 40 per cent. of the above scale for the interior, and 60 per cent for the town of Belgrade, amounting to 132,720*l.* Total, 617,148*l.*

(*c.*) The proportion which the amount raised by taxation of land bears to the total taxation (including indirect taxes) is 32·49 per cent.

(*a.*) *Taxation on Buildings.*—Buildings in Servia are taxed, as a rule, on their yearly rental. When this is not possible, then a Commission is named to fix a value.

The scale of taxation is as follows :—

(1.) Coffee-houses, inns, hotels, and all buildings open to the public, 5 per cent. of the yearly rental.

(2.) Shops, storehouses, offices, mills, cattle-yards, 4 per cent. of yearly rental.

(3.) Dwelling-houses, and their appurtenances, manufactories, bathing establishments, &c., 3 per cent. on annual rental.

(*b.*) The total amount raised in 1889 was 21,694*l.*, of which—

	£
For local purposes	5,945
For national ditto	15,749
Total	21,694

(*c.*) The proportion which the amount raised by taxation of buildings bears to the total taxation (including indirect taxes) is 2·21 per cent.

SPAIN.

No. 21.

Sir Clare Ford to the Marquis of Salisbury.—(*Received May* 10.)

Madrid, May 2, 1890.

My Lord,

I HAVE the honour to acknowledge the receipt of your Lordship's Circular despatch of the 24th ultimo relative to taxation on land and taxation of buildings in Spain.

The fullest and most accurate information which I have been able to obtain on the subject is contained in the document which I have the honour to inclose herein to your Lordship.

I have, &c.
(Signed) FRANCIS CLARE FORD.

Inclosure in No. 21.

Report on the Taxation of Land and Buildings in Spain.

TAXES on land and buildings are levied in Spain under the heading of "Contribucion den imuebles, cultivo y ganaderia."

The Budget Law of each year fixes the percentage of taxation leviable on the annual

value of land and buildings, but this quota, in accordance with the law, must not exceed the following limits, viz.:

Sixteen per cent. on land ("cultivo y ganaderia") in Municipalities which have declared the value of the property held within their districts to the satisfaction of the Government authorities.

Eighteen per cent. on land in the Municipalities which have not done so.

Twenty-one per cent. on the annual value of the buildings ("inmuebles") of the municipal districts which have declared the value of the property to the satisfaction of the Government authorities.

Twenty-three per cent. on the annual value of those of the Municipalities which have not done so.

The Municipalities are allowed by law to levy for local requirements up to 16 per cent. of these taxes, as fixed each year by the Budget Law, and with few exceptions the Municipalities levy the maximum quota.

According to the Budget Law for 1890-91, the percentage fixed for the forthcoming financial year for "Contribucion de inmuebles, cultivo y ganaderia" will amount to 15·50 and 17·50 per cent. (as the case may be) on land, and 20·25 and 23 per cent. (as the case may be) on buildings.

The Basque provinces and Navarre do not pay the "Contribucion de inmuebles, cultivo y ganaderia;" but by virtue of special agreement, they pay together annually the sum of 4,269,262 pesetas, or 170,770*l.*

The following are the replies to the information specially desired by the House of Commons with reference to taxation on land and buildings in Spain:—

1. Taxation on land—

(*a.*) The percentage on the annual value is fixed for the next financial year at 15·50 or 17·50 per cent. (as the case may be).

(*b.*) The total amount for the next financial year is estimated at: for national purposes, 114,529,301 pesetas (4,581,172*l.*); for local purposes, viz., about 15 per cent., 17,179,395 pesetas (687,175*l.*).

(*c.*) The percentage which the amount raised by the taxation of land bears to the total taxation will be 20·15 per cent. of the direct and indirect taxes, which are estimated at 22,735,680*l.*, exclusive of the Government monopolies, which amount to 6,811,840*l.*

2. Taxation of buildings—

(*a.*) The percentage on the annual value is fixed for the next financial year at 20·25 or 23 per cent. (as the case may be).

(*b.*) The total amount for the next financial year is estimated at, for national purposes, 47,958,437 pesetas (1,918,337*l.*); for local purposes, viz., about 20 per cent., 9,591,686 pesetas (383,667*l.*).

(*c.*) The percentage which the amount raised by taxation of buildings bears to the total taxation will be 8·43 per cent. of the direct and indirect taxes, exclusive of the Government monopolies, which amount to 6,811,840*l.*

Madrid, May 1, 1890.

SWEDEN.

No. 22.

Mr. Gough to the Marquis of Salisbury.—(*Received June* 19.)

My Lord, *Stockholm, June* 14, 1890.

IN reply to your Lordship's Circular of the 24th April last, I greatly regret to state that a careful study of the incidence of taxation upon real property in Sweden has proved the impossibility of drawing up a Report in the form desired by your Lordship.

The questions 1 and 2 in the humble Address presented to the Queen by the House of Commons on the 1st April last, as well as the six sub-heads to those questions, all suppose a state of things where taxation is levied on the annual produce of real property, and also contemplate a distinction being made between taxation on land and taxation on buildings, whereas in Sweden taxation is generally levied on an officially assessed value of real property, irrespective of its annual value, and, moreover, buildings necessary to the land are not valued apart from the land.

A further essential difference between the Swedish mode of taxation, and th

required to fit the questions asked by your Lordship, lies in certain burdens on land coming more under the denomination of rent than taxation, and being, moreover, paid in kind as much as in money.

These burdens are for military service, a large part of the Swedish army, the so-called "Indelta" or tenemented army being supported by persons who hold their land on the tenure of providing soldiers. This they do partly by money payments to the soldiers, partly by gifts and provisions of various sorts, but chiefly by setting apart portions of land, the use of which are enjoyed rent free by the above-named soldiers.

Sweden is divided into districts for this purpose, and both cavalry and infantry are furnished by the country districts, though, oddly enough, not by the towns. Some look on this as a system of taxation, others as a system of land tenure, and the fact of the towns being exempt from the burden rather appears to put it under the latter heading, though it is counted as a tax in this Report.

Since 1878, to which year the latest drawn-up statistics refer, the national burdens on real property have been lowered by a value of about 222,222*l.*, while the communal taxes for local purposes have increased by an almost similar amount.

The diminution above-mentioned has been caused by three factors—

1. A writing off of 30 per cent. in the taxes on realty;

2. A remission answering to about 30 per cent. in both the cavalry and infantry tenures of land;

3. An alleviation in direct personal taxes of about one-half their amount.

In 1878, according to the Report of a Committee which was published in 1880, the whole direct taxes for national and local purposes produced the amount of 2,756,076*l.* (49,609,369 kr.), of which sum 1,810,266*l.* (32,584,782 kr.) represent taxes on land, including besides the actual land, all buildings necessary to it.

The value (not annual value) as assessed for taxes in 1879 was—

	Of Landed Estates.	Of other Realty.
	£	£
For the country	116,743,168	11,038,709
For towns	2,288,217	37,253,144
Total	119,031,385	48,291,855

As already mentioned, the 119,031,385*l.* includes all buildings necessary to the cultivation of land, such as dwelling-houses, cow-houses, farm-houses, &c.

The 2,756,076*l.* (49,609,369 kr.) produced in 1878, as stated above, by all the direct taxes for local and national purposes, is composed of the items given in the inclosed Table, some of which, however, being paid in kind, are merely the estimated values drawn up by the Committee which reported in 1880.

In connection with the system, it may be mentioned that the "bevillning" tax, which is best understood by the public, and is the only one where annual value is considered, is assessed in the following way:—

If a property in the country, including necessary buildings, be worth 1,000*l.*, and have a building upon it also worth a 1,000*l.*, but which is not necessary to agriculture, such as a saw-mill, the revenue of the property, apart from the saw-mill, is taken at 3 per cent., equal to 30*l.*, and the "bevillning" at 1 per cent. on the 30*l.*, equal to 6*s.*, while the revenue from the saw-mill is taken at 5 per cent., equal to 50*l.*, and the "bevillning" at 1 per cent. on the 50*l.*, equal to 10*s.*, so that the property would pay 16*s.* per annum.

The "bevillning" tax is not paid by the Crown domains.

The data from which the figures in this Report are compiled were kindly furnished by the Director-General of Statistics for Sweden.

I have, &c.
(Signed) HUGH GOUGH.

Inclosure in No. 22.

Direct Taxes in Sweden to the State and the Commune in 1878.

(A.)—To the State.

	Country.		Towns.	
	Land.	Other Realty.	Land.	Other Realty.
	£	£	£	£
Real property tax	253,334	..	1,262	3
Small sundries	7,847	..	..	..
Cavalry and infantry, estimated burdens	305,356	..	98	2,294
Tax on profit ("bevillning") ..	30,484	4,994	650	16,759
Total	597,021	4,994	2,010	19,056

	£
Total taxes on realty	623,081
„ income tax	137,357
„ personal taxes	77,683
Total taxes to the State	838,121

(B.)—To the Communes.

	Country.		Towns.	
	Land.	Other Realty.	Land.	Other Realty.
	£	£	£	£
Roads tax (chiefly paid in kind) ..	400,851	..	..	..
Priesthood and other Church objects	346,226	10,114	3,527	3,802
County Council tax, carriage tax, &c.	270,355	19,891	5,883	126,535
Total	1,017,432	30,005	9,410	130,337

	£
Total taxes on realty	1,187,184
„ income tax	524,873
„ personal taxes	205,898
Total taxes to the communes	1,917,955
Add total taxes to the State	838,121
Whole direct taxation for national and local purposes ..	2,756,076

SWITZERLAND.

No. 23.

Mr. Scott to the Marquis of Salisbury.—(Received June 2.)

My Lord, *Berne, May* 29, 1890.

IN reply to your Lordship's Circular despatch of the 21st ultimo, I have the honour to report that it has not been found possible to furnish the desired particulars of information respecting the taxation of lands and buildings for Switzerland generally.

The Confederation has no power to levy direct taxes of any description, this being one of the sovereign rights reserved by each of the twenty-five cantons forming the league.

In many of the cantons, a tax is levied on property without any distinction being made between real estate and personalty, and in those cantons in which a separate tax is levied on real property, land and buildings appear to be subject to the same assessment.

Further, an essential part of this taxation is levied for local purposes by each of the numerous communes into which the cantons are again subdivided, and the systems of assessment differ in the various communes of each of the twenty-five cantons.

Dr. Guillaume, Director of the Federal Statistical Department, to whom the queries inclosed in your Lordship's despatch were referred, has kindly addressed me a letter, a translation of which I have the honour to inclose, explaining the impossibility of answering them in a satisfactory manner. He has, however, embodied in his note certain information respecting taxation in the two typical cantons of Berne and Bâle (country district), which, I trust, it may be found possible to utilize for the purpose of the Return moved for in the House of Commons.

I have, &c.
(Signed) CHARLES S. SCOTT.

Inclosure in No. 23.

Federal Statistical Bureau to Mr. Scott.

(Translation.)

M. le Ministre, *Federal Statistical Office, Berne, May* 23, 1890.

WE have the honour to reply herewith to the Circular of the 1st April last, which you were good enough to communicate to us.

It is a natural consequence of the character of Swiss political institutions, that revenue and expenditure should in many respects be differently apportioned to what is the case in most other countries.

The cantons are sovereign, in so far as their sovereignty is not limited by the Federal Constitution.

Their sovereignty as regards legislation on matters of finance and taxation is only limited to the extent to which Article 42, in conjunction with Articles 28, 29, 30, 31, 36, and 38 of the Federal Constitution, claims this legislation on behalf of the Confederation.

Article 42 runs as follows:—

"The expenses of the Confederation shall be defrayed out of—

"(*a.*) The revenue of Federal capital.

"(*b.*) The receipts of Swiss customs.

"(*c.*) The receipts of posts and telegraphs.

"(*d.*) The receipts of the powder monopoly.

"(*e.*) Half of the net receipts of the tax collected by the cantons for exemption from military service.

"(*f.*) The contributions of the cantons, the Confederation reserving to itself the right to fix the amount of the same in proportion to the financial capabilities of each individual canton."

The imposition of rates and taxes on land is thus left entirely within the competence of each individual canton, and each of the twenty-five cantons has consequently a separate system of finance and taxation, according to its special administrative requirements.

No complete, or indeed semi-correct, idea of the manner in which land is taxed in Switzerland can, however, be arrived at if we confine our attention to the fiscal systems in force in the cantons. We must also, in consequence of the highly developed autonomy possessed by the communes, examine the communal Budgets for information respecting an essential portion of these taxes.

As yet no provision has been made in Switzerland for preparing Returns which would afford an insight into the particulars desired by your Government.

The only materials at our disposal for such a comparison are:—

(*a.*) The Budgets of the cantons.

(*b.*) The Reports of their administration.

(*c.*) Statistics relative to certain individual cantons.

The materials mentioned under (*a*) and (*b*) being quite inadequate for our purpose, we are almost entirely restricted for information to the publications mentioned under (*c*), which are, however, very few in number.

How far these materials will serve to supply the desired information will be seen, if we take the examples of two cantons, respecting whose communal finances we possess fairly good statistics.

The Property Tax Act of the Canton of Berne of the 15th March, 1856, imposed, among others, for the old division of the canton a tax on land with an abatement for debts, and a similar tax for the new division of the canton without any abatement for debts, in

all cases where it was levied on account of the State. In the case of taxes levied by the communes, no abatement for debts is admissible in assessing the taxable capital, even in the old division of the canton.

No distinction is made between land and buildings. The same rate is levied upon both in proportion to their assessed value.

We are in a position to give the yield of the land tax—both cantonal and communal—for the year 1882.

It should, however, be mentioned that sixty-four communes had no communal taxes, a fact which is also taken into consideration when fixing the average amount of the tax per head of the population.

The land tax capital amounted to 1,475,713,425 fr.

	Yield of Land Tax.	Amount per Head of Population.
	Francs.	Fr. c.
1. Cantonal tax	2,436,085	4 54
2. Communal tax	3,171,684	5 91
Total	5,607,769	10 45

The total yield of the cantonal and communal taxes was 14,813,735 fr., so that the land tax produced 38 per cent. of the entire amount raised by taxation.

Insurance against fire, which is obligatory in the canton of Berne, forms an additional charge on buildings.

Canton Bâle (*Country District*).—It is only occasionally, and for some special purpose, that any direct tax on property is levied by the canton itself, but the communes on the other hand regularly levy taxes on property as well as on incomes and trades.

In the year 1887, the total taxable capital amounted to 163,028,725 fr., of which lands and buildings contributed the sum of 122,130,612 fr.

The tax rate ranges in the different communes from 0·70 fr. to 5·75 fr. for every 1,000 fr. worth of property.

The above statistics for these two cantons, concerning whose fiscal systems—both cantonal and communal—information is obtainable, will, we think, have shown sufficiently that it is unfortunately impossible to draw up any detailed statement respecting the points mentioned in the Circular.

If the Budgets of the cantons taken by themselves be sufficient for your purpose, it would be possible in the case of certain cantons to obtain, if not complete, at all events satisfactory results. We do not, however, think that it would be advisable to utilize these for the purpose of comparing such results as they might give with the conditions existing in other States.

We regret to be only able to give you such incomplete information, and all the more so, because we ourselves feel the disadvantage of possessing no better official data in regard to the system of finance and taxation in force in the Swiss cantons and communes.

We avail, &c.
(For the Federal Statistical Bureau),
(Signed) DR. GUILLAUME.

TURKEY.

No. 24.

Sir W. White to the Marquis of Salisbury.—(*Received August* 25.)

My Lord, *Therapia, August* 20, 1890.

IN obedience to your Lordship's instructions conveyed to me by your Circular despatch of the 24th April, I have the honour to inclose herewith copy of a despatch and Memorandum, furnished to me by Mr. Law, concerning the taxation of land and buildings in the Ottoman Empire.

I have, &c.
(Signed) W. A. WHITE.

Inclosure 1 in No. 24.

Mr. Law to Sir W. White.

Sir, *Constantinople, August* 16, 1890.

I HAVE the honour to inclose herewith a Memorandum embodying such information as I have been able to obtain concerning the taxation of land and buildings in the Ottoman Empire. I have in various quarters been promised information as to the total amount of such taxation, but the promises have not been kept, and I fear that it is useless to delay my Report in anticipation of the fulfilment.

I regret that I cannot vouch for the accuracy of such details as I have endeavoured to give, but no official information being obtainable, my statements are necessarily based on the more or less conflicting evidence of private individuals who have been good enough to assist my inquiries.

The uncertain basis for the calculation of these taxes being a direct encouragement to corruption is a source of much injustice to individuals, and of considerable loss to the Ottoman Treasury.

I have, &c.
(Signed) E. Fg. LAW, *Commercial Attaché.*

Inclosure 2 in No. 24.

Memorandum by Mr. Law on the Taxation of Land and Buildings in the Ottoman Empire.

THE taxes on land and buildings were formerly calculated as a percentage on the revenue of the property. Proofs of revenue were comparatively easily obtained, and the incidence of the tax is said to have been reasonably fair. A new system has, however, now been adopted, under which the tax is calculated on the gross value of the property. This system gives rise to much injustice and dissatisfaction, as proof of gross value is difficult to establish, and the decisions of local valuers are frequently arbitrary and unjust.

The total revenue of the Ottoman Empire is an unknown quantity, no figures being published, and no information given even confidentially. It is impossible to obtain information even as to such items as the amount produced by the taxes on land and buildings, and, consequently, it is quite impossible to estimate the proportion which these taxes bear to the gross revenue of the country.

Practically speaking, all taxes in the Ottoman Empire are raised for national purposes, no taxes, not even in important towns, being permitted to be directly devoted to local purposes.

Each vilayet, and towns like Constantinople, are called upon to pay over the whole revenue collected to the State Treasury, which, on the other hand, approves an annual Budget from each administrative centre, and permits the application of such funds as may be temporarily found in the local treasury to the payment of approved local demands.

The following are, as far as I have been able to ascertain, the nominal rates of taxation on the different classes of land and house property, but I have observed the nominal and real rates are frequently widely divergent:—

1. Land on which no buildings exist, 4 per 1,000.

Agricultural land pays, in addition, the tithe of the produce ("dîme"). Vineyards which do not pay tithe pay 10 per 1,000.

Gardens and orchards pay 10 per 1,000.

2. Houses valued at less than 5,000 piastres (45*l.*) are exempt from taxation when inhabited by the owner.

3. Houses valued at over 5,000 piastres and under 20,000 piastres (180*l.*) pay 5 per 1,000 when inhabited by the owner.

4. Houses valued at over 20,000 piastres (180*l.*) pay 8 per 1,000 when inhabited by the owner.

5. All houses rented pay 10 per 1,000.

6. All shops and warehouses pay 10 per 1,000.

7. Small houses in vineyards pay 8 per 1,000 when inhabited by the owner, and 10 per 1,000 when rented.

8. Fishing stations pay 4 per 1,000.

9. Ecclesiastical property ("evkaf"), and property of which the revenue is specially devoted to religious or charitable purposes, pays 4 per 1,000.

An additional ½ per 1,000 is levied on all property in land for the support of Mussulman schools.

(Signed) E. Fg. LAW, *Commercial Attaché.*

August 13, 1890.

UNITED STATES.

No. 25.

Sir J. Pauncefote to the Marquis of Salisbury.—(Received October .)

My Lord, *Washington, October* 3, 1890.

WITH reference to your Lordship's Circular despatch of the 24th April last, I have the honour to transmit herewith Reports which I have received from the British Consuls at Galveston, Chicago, New York, Boston, Charleston, Philadelphia, New Orleans, and San Francisco, relative to taxation on land and taxation on buildings in the United States.

I have also the honour to inclose a Memorandum on the same subject from the Legal Adviser to Her Majesty's Legation, which serves as a general guide to the principles on which such taxes are levied in the States and Territories, and furnishes particulars as to the Laws which provide for the assessment and rate of taxation of real property in the District of Columbia.

I am unable as yet to furnish your Lordship with a Report as to the Laws in force in the States of Maryland, Virginia, West Virginia, and Kentucky, but I have requested the Acting Consul at Baltimore to transmit the same with as little delay as possible.

I have, &c.

(Signed) JULIAN PAUNCEFOTE.

Inclosure 1 in No. 25.

Consul Lyall to Sir J. Pauncefote.

Sir, *Galveston, May* 16, 1890.

I HAVE the honour to acknowledge the receipt of your Circular dated the 10th May, requesting information to be furnished respecting land and building taxation in the State of Texas.

I have the honour to report that the distribution of taxation as to city, State, and county taxes is as follows:—

In the cities a tax of 1 dol. 50 c. per cent. on value of property is raised annually, and there is in addition a school tax of 20 cents per annum; total city taxation on 100 dollars value, 1 dol. 70 c.

The "State and county" taxes amount to a total of 77½ cents per annum on 100 dollars, making a grand total of taxation for city, State, and county of 2 dol. 47½ c., a little over 10*s.* There is besides a poll tax of 1 dol. 75 c. per 100 dollars on State and county, and of 1 dollar per 100 dollars on city property, making a total poll tax of 2 dol. 75 c. per 100 dollars value. This, added to city, State, and county tax, 2 dol. 47½ c., make a grand total of 5 dol. 12½ c., or just about 1*l.* 1*s.*

The poll tax is only levied on property-holders who pay the other taxes; those who own no property, *i.e.*, no houses or lands, escape its infliction, suffering only from the incidence of the indirect taxation caused by the protective Tariff.

I may add that property to a very considerable value is sold at auction yearly by State officials on account of non-payment of the above taxes. I inclose one of the cards sent round to tax-payers as a reminder.

I have, &c.

(Signed) WALTER T. LYALL.

Inclosure 2 in No. 25.

STATE AND COUNTY TAXES.

(Assessment Rolls open January 1st each year; close June 1st each year.)

TAXES due (as amended by 20th Legislature) December 31st. If not paid then, your property will be advertised for sale, which will incur an extra expense. All property not rendered before 1st day of June each year will be put upon the unrendered roll, and the Board of Equalization will assess its value.

DISTRIBUTION of Taxes.

CITY.

	Dol. c.
30-year lim. debt bonds, Fund	0 03
40-year „ „	0 27
40-year W. W. and C. bonds, Fund	0 14
Block 321, purchase bonds, Fund	0 01
Special Reserve Fund	0 15
General Fund	0 90
	1 50
School Tax	0 20
Total City Tax (on 100 dollars)	1 70

STATE AND COUNTY.

	Dol. c.
Ad valorem (on 100 dollars)	0 20
School, State	0 12½
County *ad valorem*	0 25
County bond	0 20
Total State and County (on 100 dollars)	0 77½
Total City	1 70
Grand total (on the 100 dollars)	2 47½

POLL TAX.

	Dol. c.
State	1 50
County	0 25
City	1 00
Total Poll Tax	2 75

Inclosure 3 in No. 25.

Acting Consul Sadler to Sir J. Pauncefote.

Chicago, June 12, 1890.

Sir,

WITH reference to your Excellency's Circular despatch of the 10th May, I have the honour to forward herewith my Report on the taxation of lands and buildings in this Consular district, from which it will appear that lands and buildings are not taxed separately but alike as real estate.

I have, &c.

(Signed) R. H. HAYES SADLER.

Inclosure 4 in No. 25.

Report.

General Remarks.—In this Consular district there is no taxation of land and buildings for national purposes.

All taxation for national purposes is raised from duties on imports, postal service, licence fees, and taxes on spirits and tobacco.

Real Estate.—Taxation on land and buildings, or, as it is known in the United States, on real estate, is simply levied for local and State purposes.

Local Purposes.—The local purposes cover city and county taxation for the support of city and county institutions, police, judiciary, drainage, street-cleaning, schools, asylums (local), and such-like purposes.

State Purposes.—The State purposes cover the expenses of the State Government and judiciary, of the State institutions for the insane, blind soldiers, orphans, &c.

Rate of Taxation.—The rate of taxation in Illinois, and all the States west and north of it, is entirely dependent upon the valuation put upon the property taxed. This valuation varies very largely according to locality. The general rule is that real estate should be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale. Practically it is found in the North-western States that the valuation of property is generally from one-fourth to two-thirds of the real value.

Specific Sum to be raised by Taxation.—There is always a specific sum to be raised by taxation, and the higher the valuation, it necessarily follows, the lower the rate per cent. levied. It is therefore difficult to compare the various rates of taxation levied in the different States, without having, at the same time, a full knowledge of the conditions under which the valuations of the property taxed were made, and it is nearly impossible to get at these data.

Lands and Buildings: no distinction in Tax levied.—Throughout the North-western States there is no distinction between the taxation on land and buildings. When land is vacant (*i.e.*, without improvements or buildings) the Assessor does not put as high a valuation upon it as he would on land adjoining which has buildings upon it. But there is no separate taxation as between land and buildings,

With these premises, I now proceed to specifically answer, as far as practicable, the questions put as to the various States within the jurisdiction of this Consulate.

Illinois.—For the year 1889 the percentage of taxation was 3 dol. 41 c. per 100 dollars of assessed value.

The amount levied—

	Dol.	c.
For local purposes, was	26,659,382	48
For State purposes	4,318,959	19
Total levied on real estate	30,978,341	67

The percentage of the amounts raised by taxation on real and personal estate were as follows :—

	Per cent.
Real estate	79·82
Personal estate	20·18

Iowa.—For 1889 the equalized value for taxation was 522,567,477 dollars, the percentage being 2 dol. 8 c. per 100 dollars of assessed value.

The amount levied—

	Dol.	c.
For local purposes, was	13,484,185	57
For State purposes	1,248,100	77
Total amount levied	14,732,286	34

Real estate was taxed at about 40 per cent. of total amount levied.

Kansas.—The last Report was of the year 1887. The assessed value amounted to 360,815,073 dol. 49 c.; the percentage was 3 dol. 70 c. per 100 dollars.

Amount levied—

	Dol.	c.
For local purposes, was	11,496,707	58
For State purposes	(?)	
Total amount raised	11,496,707	58

At an assessed value of about 33 per cent. of real value, real estate being borne at about 50 per cent.

Colorado.—For the year 1889 the percentage was 4 mills on the dollar for State purposes. Of local purposes no record of levies is kept. Each county keeps its own records and makes different rates. Four mills on the dollar is taxed upon all real estate alike.

Montana.—Auditors' Report of 1889 places assessed value at 79,576,944 dollars.

For local purposes taxation varies from $11\frac{3}{4}$ to $25\frac{1}{10}$ mills on the dollar. For State purposes, 2 mills on the dollar is levied.

Minnesota.—No answer has been received to my letters of inquiry, and no statistics furnished.

Wisconsin.—Ditto.

North Dakota.—Ditto.

South Dakota.—Ditto.

Missouri.—1. Every species of property in Missouri is taxed *ad valorem;* hence the Tax Returns do not show the "percentage" (this also applies to other States) "of the annual value which the rate levied amounts to."

2. Buildings are assessed for taxation as a part of the land, not separately.

3. For taxation in 1889 property in this State was assessed at 807,551,460 dol. 29 c., viz., real estate, 558,522,549 dollars; personal property, 191,608,590 dollars; Railroad, Bridge, and Telegraph Companies, 57,420,321 dol. 29 c.

4. The rate of taxation for State purposes is 30 cents on the dollar (valuation), and the total receipt into the State Treasury in 1889, from all sources, amounted to 3,174,349 dol. 11 c.

Nebraska.—In 1888 the valuation of taxable property was 176,012,820 dol. 45 c.; tax levied at a rate of $7\frac{1}{2}$ mills on the dollar for State purposes, the total amount paid into the Treasury being 1,325,887 dol. 79 c.

Wyoming (Territory).—The Auditors' Report for 1889 shows a valuation of 31,431,497 dol. 9 c., which was taxed as under:—

	Dol.	c.
General fund, at rate of 3 mills on the dollar	94,249	48
Capital building fund, at rate of 2 mills on the dollar	62,862	99
University income tax, at rate of $\frac{1}{2}$ mill on the dollar	15,715	99
Territorial bond tax, at rate of $\frac{6}{10}$ mill on the dollar	18,858	90
Insane asylum tax, at rate of $\frac{2}{10}$ mill on the dollar	6,286	40
Stock indemnity fund, at rate of $\frac{1}{100}$ mill on the dollar	95	13
Total amount levied	198,113	89

(Signed) R. H. HAYES SADLER,
Acting Consul at Chicago.

Inclosure 5 in No. 25.

Acting Consul-General Hoare to Sir J. Pauncefote.

Sir, *New York, June* 9, 1890.

IN compliance with the instructions contained in your Circular despatch of the 10th ultimo, that I should endeavour to obtain, for the purpose of being laid before Parliament, as full and as accurate information as possible relating to taxation on land and taxation of buildings, respectively, in the States within my Consular jurisdiction, I have the honour to report as follows:—

In the States comprised in this Consular district, namely, New York, New Jersey, Connecticut, Rhode Island, and Delaware, property, for the purposes of valuation and taxation, is divided into two classes, "Real Estate" and "Personal Property;" but there are no available statistics in any of these States which distinguish the valuation and taxation of land from the valuation and taxation of buildings, both land and buildings being included and taxed in the same ratio under the classification of "Real Estate." I am therefore unable to show the taxation, &c., of land and that of buildings separately, as is desired in the Return for Parliament.

From such statistics, however, as I have succeeded in procuring, I have abstracted the information which is contained in the accompanying statements; and though, for the reason above stated, not in the precise form indicated, it will, I hope, as regards real estate (land and buildings) in the States of New York, New Jersey, and Rhode Island, be found practically responsive to the Return called for.

In the State of Connecticut there are no available statistics distinguishing even real estate from personal property, but both are combined under what is termed a "Grand List," which includes all taxable property in each county, city, or town, irrespective of classification.

I inclose, however, a statement, which is the best I am enabled to furnish, showing the

values of taxable property and the percentages of taxation in the several counties, &c., in the State, levied on the basis of these "Grand Lists," the ratio of taxation being the same on land and buildings as on personal property.

Of the three counties in the State of Delaware, I can obtain statistics from two only, Kent and Sussex; the former distinguishes the valuation of real estate from that of personal property, the other does not.

In neither of the five above-mentioned States is there any taxation for national, that is to say, federal purposes.

It will be seen from the statistics furnished that the taxation in the different States is very variant, according to local liabilities, expenditures, and requirements.

The statements inclosed are as follows:—

1. Taxation of real estate in the State of New York by counties.
2. Highest and lowest tax percentages in those counties.
3. Taxation of real estate in the cities of New York, Brooklyn, and Jersey City.
4. Taxation of real estate in the State of New Jersey.
5. Taxation of real estate in the State of Rhode Island.
6. Taxation in the State of Connecticut, by counties and cities, with the highest and lowest tax percentage in different counties.
7. Taxation in two counties in the State of Delaware.

I have, &c.
(Signed) W. R. HOARE.

Annex No. 1.

State of New York.

Taxation of Real Estate (Land and Buildings) in the several Counties: 1889.

Counties.	The Average Percentage on the Annual Value which the Rate levied in each County amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate in each County bears to the total Taxation.
		For Local and State* Purposes.	For National Purposes.	
		Dollars.		
Albany	1·87	1,753,368	Nil	92
Alleghany	1·29	182,754	„	92
Broome	·96	278,217	„	91
Cattaraugus	1·05	224,290	„	91
Cayuga	·97	277,575	„	87
Chautauqua	·92	232,530	„	91
Chemung	1·13	221,943	„	94
Chenango	1·24	201,165	„	90
Clinton	1·72	117,527	„	90
Columbia	·96	216,105	„	86
Cortland	1·22	105,554	„	90
Delaware	1·64	195,373	„	89
Dutchess	·77	302,948	„	84
Erie	·80	1,245,680	„	93
Essex	1·16	119,572	„	93
Franklin	1·36	109,656	„	89
Fulton	1·59	139,299	„	91
Genesee	·69	111,055	„	88
Greene	1·17	154,287	„	89
Hamilton	2·67	40,103	„	99
Herkimer ..	·87	151,449	„	90
Jefferson	1·00	295,921	„	90
Kings	2·95	13,018,291	„	95
Lewis	·99	70,606	„	92
Livingston	·81	189,855	„	89
Madison	1·09	197,813	„	91

* The State tax is 3 dol. 52 c. on each 100 dollars.

Counties.	The Average Percentage on the Annual Value which the Rate levied in each County amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate in each County bears to the total Taxation.
		For Local and State* Purposes.	For National Purposes.	
		Dollars.		
Monroe	·72	856,130	Nil	94
Montgomery ..	·87	205,937	,,	89
New York (City and County)	1·95	25,965,771	,,	86
Magara	1·07	303,880	,,	92
Oneida	1·01	451,641	,,	91
Onandaga	·80	574,208	,,	92
Ontario	·79	242,782	,,	89
Orange	·90	292,104	,,	87
Orleans	·97	155,811	,,	90
Oswego	1·44	344,952	,,	94
Otsego	·95	169,157	,,	90
Putnam	1·01	68,730	,,	87
Queens	1·06	354,962	,,	93
Rensselaer	1·01	742,400	,,	90
Richmond	2·26	210,428	,,	98
Rockland	·93	95,362	,,	90
Saratoga	1·21	238,648	,,	93
Schenectady ..	1·50	197,445	,,	94
Schoharie	1·20	150,744	,,	88
Schuyler	1·07	70,042	,,	91
Seneca	1·01	163,306	,,	88
St. Lawrence ..	1·04	315,068	,,	91
Steuben	1·20	352,620	,,	92
Suffolk	1·04	159,068	,,	89
Sullivan	1·97	107,916	,,	97
Tioga	1·30	163,488	,,	100
Tompkins	1·21	118,785	,,	90
Ulster	1·91	473,641	,,	90
Warren	1·46	103,514	,,	85
Washington ..	·84	128,494	,,	87
Wayne	1·01	254,540	,,	91
Westchester ..	1·00	647,805	,,	96
Wyoming	·91	123,632	,,	90
Yates	·89	97,784	,,	91

The total assessed valuation of real and personal property in the State, as returned by the local Assessors, in the year 1888 was 3,469,199,945 dollars, of which 3,122,588,084 dollars was real estate, and 346,611,861 dollars personal property. The real estate paid 90·01 per cent. of the State tax in 1888, and the personal paid 9·99 per cent.

* The State tax is 3 dol. 52 c. on each 100 dollars.

Annex No. 2.

State of New York.

Statement showing the variation in Tax Percentages on Real Estate (Land and Buildings) in the undermentioned Counties, according to the Annual Report of the State Board of Assessors for the year 1888, the last published.

Counties.	Highest Rate per Cent.	Lowest Rate per Cent.	Counties.	Highest Rate per Cent.	Lowest Rate per Cent.
Albany	2·16	·84	Onondaga ..	1·82	·59
Alleghany ..	1·85	·70	Ontario	1·14	·43
Broome	1·07	·52	Orange	1·56	·66
Chemung	1·89	·66	Orleans	1·46	·63
Chenango	2·35	·54	Oswego	2·10	·73
Clinton	2·40	1·40	Otsego	1·98	·55
Columbia	2·82	·62	Putnam	1·05	·70
Cortland	1·98	·57	Queens	2·50	·86
Delaware	3·02	·71	Rensselaer ..	2·13	·62
Erie	1·39	·55	Rockland ..	1·40	·71
Essex	4·05	·69	Saratoga ..	2·16	·74
Franklin	3·50	·76	Schenectady ..	1·70	·62
Genesee	1·01	·59	Schoharie ..	1·35	·48
Greene	2·57	·76	Schuyler ..	1·36	·70
Herkimer ..	1·97	·55	Seneca	1·08	·52
Jefferson	1·06	·41	St. Lawrence ..	1·01	·42
Kings	3·07	2·55	Steuben	1·72	·44
Lewes	3·45	·95	Suffolk	1·26	·74
Livingston ..	1·11	·48	Tioga	1·47	·60
Monroe	1·03	·44	Tompkins ..	2·41	·76
Montgomery ..	·94	·11	Warren	1·50	·85
New York (City and County) ..	1·95	..	Washington ..	1·14	·71
Niagara	1·61	·68	Wayne	1·54	·45
Oneida	2·37	·80	Wyoming ..	1·43	·59
			Yates	1·23	·54

Annex No. 3.

Taxation of Real Estate (Land and Buildings) in the Cities of New York, Brooklyn, and Jersey City: 1889.

Cities.	The Percentage on the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate bears to the Total Taxation.
		For Local and State* Purposes.	For National Purposes.	
		Dollars.		
New York	1·95	25,965,771	Nil	86
Brooklyn	2·95	12,011,135	„	95
Jersey City	2·80	1,984,948	„	92

* The State tax is 3 dol. 52 c. on the 100 dollars.

Annex No. 4.

State of New Jersey.

Taxation of Real Estate (Land and Buildings) in most of the Towns and Cities: 1889.

Atlantic County.

Town or City.	The Percentage on the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate bears to the total Taxation.
		For Local Purposes.	For National Purposes.	
		Dollars.		
City of Atlantic City.. ..	2·25	85,950	Nil	91
Town of Hannuonton ..	2·25	11,418	,,	86
Borough of Pleasantville ..	1·66	2,877	,,	70½
Township of Hamilton ..	1·70	4,709	,,	77
,, Mullica	1·96	1,744	,,	94½
,, Weymouth ..	1·51	2,793	,,	85

Bergen County.

Township of Hohokus ..	1·09	7,993	Nil	86½
,, Midland.. ..	1·35	11,163	,,	84
,, Franklin ..	1·28	11,750	,,	90
,, Orvil	1·02	6,885	,,	87
,, Ridgewood ..	1·53	10,067	,,	91
,, Washington ..	1·07	10,072	,,	83

Burlington County.

City of Bordentown	·65	5,980	Nil	81
Township of Chesterfield ..	·98	10,363	,,	90
,, Mount Laurel ..	·84	7,739	,,	87
,, New Hanover ..	·95	11,139	,,	89½
,, Springfield ..	·98	12,005	,,	87
,, Washington ..	1·60	813	,,	88
,, Woodland ..	1·63	1,727	,,	95

Camden County.

City of Camden	2·50	377,450	Nil	92
Township of Gloucester ..	1·16	9,592	,,	87
,, Waterford ..	1·77	8,106	,,	89½

Cape May County.

Borough of Cape May Point ..	2·00	3,010	Nil	93½
,, Seal Isle City ..	3·00	7,800	,,	98
Township of Middle	1·05	5,551	,,	85

Cumberland County.

City of Millville	1·75	29,050	Nil	55
Township of Deerfield ..	·90	7,551	,,	73
,, Downe ..	1·58	4,677	,,	82
,, Greenwich ..	1·03	5,490	,,	76
,, Hopewell ..	·95	7,961	,,	76
,, Landis	1·50	16,815	,,	92
,, Stow Creek ..	1·10	5,293	,,	69

Essex County.

Town or City.	The Percentage on the Annual Value which the Rate levied amounts to.	Total amount raised on Real Estate.		The Percentage which the amount raised by Taxation of Real Estate bears to the total Taxation.
		For Local Purposes.	For National Purposes.	
		Dollars.		
City of Newark	2·08	1,645,217	Nil	80
„ Orange	2·74	143,947	„	89
Village of Irvington	·48	3,360	„	93
„ South Orange ..	1·08	14,245	„	88
„ Belleville	1·57	16,547	„	89½
„ Bloomfield ..	2·64	67,821	„	85
„ Caldwell	1·29	15,402	„	82
„ East Orange ..	2·90	170,665	„	87
„ Montelair	3·09	88,683	„	89

Gloucester County.

Township of East Greenwich ..	·82	5,502	Nil	80
„ Franklin ..	·90	5,090	„	88
„ Glassborough ..	1·27	7,128	„	55
„ Logan	1·02	9,894	„	68
„ Mantua	·90	6,669	„	84
„ Monroe	1·14	6,828	„	89
„ Washington ..	1·00	6,678	„	78
„ West Deptford ..	·97	8,788	„	80
„ Woolwich ..	1·08	12,571	„	68
City of Bayonne	2·47	196,439	„	94
„ Kearney	2·59	53,535	„	81
„ North Bergen ..	1·36	28,233	„	95

Hunterton County.

City of Lambertsville ..	1·25	14,133	Nil	62
Borough of Frenchtown ..	1·09	1,918	„	33
Township of Delaware ..	1·01	15,776	„	95
„ Franklin ..	1·24	10,788	„	61
„ Kingwood ..	·98	8,026	„	60
„ Raritan	1·04	15,454	„	54
„ Readington ..	1·20	12,636	„	60
„ Tewkesbury ..	1·30	12,311	„	80
„ Union	·96	5,424	„	68
„ West Amwell ..	1·16	6,438	„	84

Mercer County.

City of Trenton	1·65	312,972	Nil	77
orough of Princeton ..	·44	5,910	„	71
Township of Ewing	·92	9,834	„	80
„ Hamilton ..	·90	15,732	„	72
„ Princeton ..	1·02	17,513	„	68

Middlesex County.

City of New Brunswick ..	3·85	151,731	Nil	71
Township of Cranbury ..	1·18	7,172	„	61½
„ North Brunswick ..	1·28	6,528	„	81
„ Piscatawny ..	1·39	21,656	„	88
„ South Brunswick ..	1·15	11,523	„	80
„ Woodbridge ..	1·58	25,660	„	90

Monmouth County.

Town or City.	The Percentage on the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate bears to the total Taxation.
		For Local Purposes.	For National Purposes.	
		Dollars.		
Town of Keyport	·46	3,928	Nil	87
Township of Eatonstown ..	·90	11,772	,,	82
,, Howell	1·00	9,800	,,	76
,, Upper Freehold ..	1·00	17,829	,,	66

Morris County.

Town of Dover	·90	5,661	Nil	76
,, Morristown	·38	25,057	,,	98
,, Chatham	1·10	24,816	,,	84½
,, Chester	1·26	10,924	,,	73
,, Mendham	1·08	7,408	,,	77
,, Montville	1·38	6,280	,,	83
,, Morris	1·22	60,414	,,	81
,, Passaic	·85	3,230	,,	69
,, Rockaway	1·15	11,373	,,	85

Ocean County.

Township of Jackson	1·60	6,320	Nil	86
,, Lacey	1·56	2,808	,,	90
,, Plumstead ..	1·10	8,988	,,	68

Passaic County.

City of Patterson	2·50	529,750	Nil	83¾
Township of Little Falls ..	1·00	4,485	,,	84
,, Manchester ..	1·24	7,663	,,	89
,, Wayne	1·52	10,564	,,	87

Salem County.

City of Salem	1·17	26,711	Nil	57
Borough of Woodstown ..	·17	936	,,	50
Township of Manningtown ..	·76	10,564	,,	73
,, Oldmans ..	·84	5,208	,,	61
,, Pilesgrove ..	·78	15,030	,,	59
,, Pittsgrove ..	1·00	6,106	,,	71
,, Upper Pennyneck .	·94	7,106	,,	65

Somerset County.

Township of Bernards ..	1·25	17,246	Nil	77
,, Bedminster ..	1·14	10,864	,,	65
,, Branchsburg ..	1·06	8,416	,,	61
,, Franklin ..	·96	19,593	,,	70
,, Hillsborough ..	1·00	19,197	,,	65
,, N. Plainfield ..	1·82	23,296	,,	83
,, Newton	1·60	15,024	,,	65
,, Green	·86	4,537	,,	65
,, Sparta	·95	6,830	,,	79
,, Vernon	·92	5,115	,,	78
,, Walpack ..	1·19	2,403	,,	65

UNION COUNTY.

Town or City.	The Percentage on the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate bears to the total Taxation.
		For Local Purposes.	For National Purposes.	
		Dollars.		
City of Rahway	2·65	59,360	Nil	86
Township of Clark	1·27	2,552	,,	90
,, Cranford ..	2·15	8,170	,,	90
,, Linden	1·10	11,946	,,	83
,, Union	·88	9,926	,,	80

WARREN COUNTY.

Township of Franklin ..	·88	7,436	Nil	66
,, Frelinghuysen ..	·98	5,360	,,	70
,, Greenwich ..	·90	5,256	,,	77
,, Hardwick ..	1·06	2,204	,,	67
,, Knowlton ..	·95	5,434	,,	62
,, Lopacong ..	·76	5,411	,,	80
,, Washington ..	·90	6,363	,,	83
Town of Hackettstown ..	1·64	15,400	,,	79

There is in this State a State tax (which is payable direct into the State Treasury) on the property of Railroad and Canal Companies, the valuation of which, in the year 1889, was 196,363,694 dollars.

The taxation on these properties, at the rate of one-half of 1 per cent., would amount to 981,818 dol. 47 c.

Annex No. 5.

STATE OF RHODE ISLAND.

TAXATION of Real Estate (Land and Buildings) in the several Towns and Cities: 1889.

BRISTOL COUNTY.

Town or City.	The Percentage on the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate bears to the total Taxation.
		For Local and State* Purposes.	For National Purposes.	
		Dollars.		
Barrington	·71	9,756	Nil	69
Bristol	·92	34,177	,,	73
Warren	·82	15,837	,,	54

KENT COUNTY.

Coventry	·50	12,526	Nil	66
East Greenwich	·60	8,976	,,	82
West Greenwich	1·15	3,310	,,	79
Warwick	·50	41,215	,,	72

* The State tax is 18 cents on each 100 dollars.

NEWPORT COUNTY.

Town or City.	The Percentage of the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Amount raised by Taxation of Real Estate bears to the total Taxation.
		For Local and State* Purposes.	For National Purposes.	
		Dollars.		
Jamestown	·50	6,321	Nil	76
Little Compton	·57½	5,411	,,	65
Middletown	·62	10,848	,,	76
Newport	·98	244,313	,,	80
New Shoreham	1·00	5,518	,,	82
Portsmouth	·60	9,388	,,	78
Tiverton	·70	10,153	,,	65

PROVIDENCE COUNTY.

Burrillville	·64	13,789	Nil	68
Cranston	·65	44,913	,,	87
Cumberland	·80	37,920	,,	67
East Providence	1·90	60,977	,,	86
Foster	1·10	4,840	,,	82
Gloucester	·90½	7,670	,,	60
Johnston	·80	36,720	,,	85
Lincoln	·80	61,150	,,	76
North Providence	1·00	9,558	,,	85
North Smithfield	·70	10,266	,,	62
Pawtucket	1·33⅓	257,786	,,	79
Providence	1·50	154,275	,,	73
Scituate	·80	13,000	,,	67
Smithfield	·76	9,373	,,	69
Woonsocket	1·35	109,917	,,	81

WASHINGTON COUNTY.

Charlestown	·85	5,140	Nil	85
Exeter	·80	3,975	,,	81
Hopkinton	·65	7,882	,,	70
North Kingstown	·50	12,375	,,	66
Richmond	·72½	7,848	,,	75
South Kingstown	·46	11,515	,,	55
Westerly	·90	37,395	,,	73
District of Narragansett ..	·60	15,620	,,	85

Annex No. 6.

STATE OF CONNECTICUT.

(From the Report of the State Comptroller for the year 1888, the last published.)

	Amount of "Grand List" of all Taxable Property.	Amount raised by Taxation.	Tax Percentage of Towns.	
			Highest.	Lowest.
	Dollars.	Dollars.		
Counties—				
Hartford	88,771,135	771,582	1·50	·80
New Haven	94,846,235	655,545	1·80	·50
New London	39,339,079	429,848	1·60	·70
Fairfield	59,801,499	606,040	1·50	·80
Windham	16,870,363	183,033	1·70	·75
Litchfield	25,913,045	334,039	1·60	·70
Middlesex	18,914,105	287,564	3·00	·80
Tolland	8,340,465	123,587	2·25	1·00

* The State tax is 18 cents on each 100 dollars.

	Amount of "Grand List" of all Taxable Property.	Amount raised by Taxation.	The Percentage of Towns.	
			Highest.	Lowest.
	Dollars.	Dollars.		
Cities (not included in Counties)—				
Bridgeport	15,340,733*	230,111	1·50	..
Hartford	39,103,052*	371,479	·95	..
Meriden	9,136,666*	83,230	·90	..
Middletown	5,583,334*	33,500	·60	..
New Britain	6,812,471*	57,906	·85	..
New Haven	56,601,700*	651,000	1·15	..
Norwich	9,736,736*	92,500	·95	..
South Norwalk	1,600,000*	16,000	1·00	..
Waterbury	8,783,866*	131,758	1·50	..

Note.—There is no State tax for the year 1889 in this State.

Annex No. 7.

State of Delaware.

Taxation of Real Estate (Land and Buildings).

County of Kent.

The Percentage on the Annual Value which the Rate levied amounts to.	Total Amount raised on Real Estate.		The Percentage which the Taxation of Real Estate bears to the Total Taxation.
	For Local Purposes.	For National Purposes.	
	Dollars.		
·40	47,727	Nil.	92

County of Sussex.

Total valuation	10,592,179 dollars.
Tax rate	·40 per cent.
Amount raised by taxation	40,378 dollars.

Inclosure 6 in No. 25.

Acting Consul Stuart to Sir J. Pauncefote.

Sir, *Boston, June* 26, 1890.

IN reply to your Circular of the 10th May last to Mr. Henderson, requesting him to obtain all possible information respecting the taxation on land and of buildings in the States within his Consular jurisdiction, I now have the honour to inclose Mr. Vice-Consul Starr's Report for the State of Maine, and my own for the States of Massachusetts, Vermont, and New Hampshire.

I have endeavoured to obtain information on this subject by applying directly to the authorities (Commissioners of Assessors) of each State, but having been unsuccessful in obtaining the same, could not make as full a Report as I would wish.

I have, &c.

(Signed) W. H. STUART.

* These amounts are not given in the Comptroller's Report, but have been calculated on the amount raised by taxation at the percentage rates.

Inclosure 7 in No. 25.

Report by Acting Consul Stuart on Taxation on Land and of Buildings in the States of Massachusetts, Vermont, and New Hampshire.

THE States of Massachusetts, New Hampshire, and Vermont, in their Statutes, first exempt certain lands and buildings from taxation, viz.:—

Massachusetts exempts all property (lands and buildings) of the United States' Government; of the State of Massachusetts, of literary, benevolent, charitable, and scientific institutions incorporated within the commonwealth while actually in use by said institutions; of incorporated agricultural societies, houses of religious worship, cemeteries, and common school districts, the income of which is appropriated to the purposes of education; the land for plantations of chesnut, hickory, white ash, white oak, sugar maple, European larch, and pine timber trees, when covered with not less than 2,000 trees to the acre, is exempted for ten years from and after said trees have grown in height 4 feet.

New Hampshire exempts all property of its own and that belonging to the United States' Government, school-houses, seminaries of learning, and houses of religious worship; swamp land reclaimed for agricultural purposes is exempt for ten years from date of reclamation.

Vermont exempts all its own property and that of the National Government, school-houses, colleges, academies, houses of religious worship, cemeteries, and land and buildings granted and used for public pious or charitable uses.

The Statutes then rule in these States that all real estate (lands and buildings) not exempted shall be taxed in the city or town where the estate lies, and for this purpose Assessors are appointed, who, in Massachusetts, have first to make a descriptive list of all lands assessed, and another of all buildings, rating them separately as to their actual market or cash value.

In Massachusetts and New Hampshire the appraisals take place once in every year, and in Vermont once in every four years.

In all these States, buildings, mills, carding machinery, factory buildings, wharves, ferries, toll-bridges, locks, canals, and aqueducts, the water of which is sold or rented for pay, are taxable as real estate; in other words, real estate, for the purpose of taxation, includes all lands and all buildings and other things erected on or affixed to the same.

As regards the State of New Hampshire, lands and buildings are not appraised separately but together, and taxed the same.

1. Taxation on land—

Massachusetts.—(*a.*) There is no recorded annual value of land, but the land was taxed for 1889 at a fraction under 1·41 per cent. of its appraised value.

(*b.*) Total tax on land for 1889 was 10,823,839 dollars. There is no taxation for national purposes except by duties on importation of goods from foreign countries and inland revenue duties.

(*c.*) The total tax on land and buildings for 1889 was 21,559,137 dollars, and the tax raised on land was $50\frac{1}{5}$ per cent. of the total.

Vermont.—Could not obtain any information.

New Hampshire.—Could not obtain other figures than that the total assessed value of lands and buildings in 1889 was 120,629,345 dollars, and that the average rate per cent., including tax on deposits in saving banks and insurance capital, was 1·48 per cent.

2. Taxation of buildings—

Massachusetts.—(*a.*) There is no recorded annual value of buildings, but they were for 1889 at a fraction under 1·41 per cent. of their appraised value.

(*b.*) Total tax on buildings for 1889 was 10,735,298 dollars. There is no taxation for national purposes except by duties on importation of goods from foreign countries and inland revenue duties.

(*c.*) The total tax on land and buildings for 1889 was 21,559,137 dollars, and the tax raised on buildings was about $49\frac{4}{5}$ per cent. of the total.

Vermont.—Could not obtain any information.

New Hampshire.—See above.

Inclosure 8 in No. 25.

Report of Vice-Consul Starr on Taxation on Land and of Buildings in Portland, Maine.

WILD and timber lands are taxed by the State at the same rate as all other property, to aid in the support of the State Government, including public schools. Their value is fixed once in ten years by a Valuation Commission, consisting of one member from each county. Wild lands are also taxed by the county, based on the State valuation, for their just proportion of the county expenses, for the support of roads in unincorporated places, and other improvements made by order of the County Commissioners. Wild or timber lands are required to be valued at their full fair cash value.

Lands and all other property in incorporated places, both towns and cities, are valued by a Board of Assessors of not less than three in number, chosen at the annual election held in March or April.

Lands and buildings are not valued separately unless they belong to different individuals, in which case the lands are taxed to the party holding the title, and the buildings, as personal property, to the owner.

The property in the towns and cities is taxed at the same percentage for the current xpenses of the Government as are wild lands.

The value of real estate is fixed in towns and cities as often as justice requires for municipal purposes, and the inventories of personal estate is made on the 1st April in each year.

The State Valuation Commission, which is appointed by the Governor once in ten years, when they value the wild or timber lands, equalize the valuation made by the Assessors of the several towns and cities, and apportion to each Municipality their just proportion of the State tax for the ten years next ensuing.

County taxes are assessed by the County Commisssioners, for county expenses, annually, based upon the valuation fixed by the Valuation Commission on the several towns and cities in the several counties.

The total amount raised for the support of the State Government during the last decade has varied from $2\frac{1}{4}$ to 4 mills on the total valuation of the State. Four years it has been 4 mills on the dollar, five years $3\frac{3}{4}$, and one year (1890) $1\frac{1}{4}$ mills. The total valuation of the State, as fixed by the State Valuation Commission in 1880 (which was probably 15,000,000 dollars less than the full market value), is 235,978,716 dollars, 7,948,060 dollars of said valuation being the value of wild or timber lands. The amount raised by the different Municipalities varies largely, depending upon the amount expended for the support of schools, erecting public buildings, building roads or streets, and other ordinary county bills. The assessment for municipal purposes varies from 10 mills to 2 c. 5 mills on the dollar, the average being probably about 15 mills.

1. Taxation on land—

(*a.*) 2 per cent. on 34,620,325 dollars valuation.

(*b.*) 722,250 dol. 70 c., local; 29,530 dol. 8 c., State; no national.

(*c.*) $33\frac{1}{3}$ per cent., personal; $66\frac{2}{3}$ per cent., real.

2. Taxation of buildings—

(*a.*) $33\frac{1}{3}$ per cent., personal; 66^2 per cent., real; $\frac{3}{4}$ per cent., entire real.

(*b.*) As (*b*) above.

(*c.*) $33\frac{1}{3}$ per cent.

Portland, Maine, June 18, 1890.

Inclosure 9 in No. 25.

Consul Cridland to Sir J. Pauncefote.

Sir, *Charleston, South Carolina, June* 25, 1890.

I HAVE the honour to state that, ever since the receipt of your Circular despatch of the 10th ultimo, I have endeavoured to procure the desired information relative to the tax on land and buildings, &c., in the four States of this Consular district, but it has been very difficult to obtain a correct Report from the State officials to whom I have applied.

The information inclosed I believe is correct as far as it relates to this State and

Georgia. I cannot understand why the Governor of Tennessee should have omitted an answer to the third question in reference to "the percentage," &c.

I have, &c.

(Signed) FREDERICK J. CRIDLAND.

Inclosure 10 in No. 25.

Answers to Queries in reference to Taxation on Land and Taxation on Buildings in the States of South Carolina, North Carolina, Georgia, and Tennessee, forming the Consular District of Charleston.

1.—(*a*), (*b*). The tax in South Carolina is $7\frac{1}{4}$ mills on 1 dollar, *i.e.*, $\frac{7\frac{1}{4}}{10}$ of 1 per cent. In the State of South Carolina, 684,411 dol. 67 c. annually, or 142,585*l.* 15*s.* 3*d.* at 4 dol. 80 c. exchange. There is no tax on land for national purposes. The above tax is raised to pay current expenses of the State, or State indebtedness, including the 2 mills of 1 per cent. for school purposes.

(*c.*) 63 per cent.

2.—(*a.*) There is no taxation on buildings, as such, in South Carolina. Land, with buildings or without, is taxed as "real estate," and assessed for taxation with reference to value both of the land and its improvements, buildings, or other improvements.

(*b.*) There is no taxation of land or buildings by the United States' Government The taxation of land, "real estate," is by the several States. It is estimated that the value of the buildings is one-fourteenth of the land value.

(*c.*) It is estimated 14 per cent.

There is also a county tax for each of the thirty-five counties of the State of South Carolina, varying during the fiscal year from $3\frac{1}{4}$ mills (the lowest) to 8 mills (the highest county tax); the amount collected under this tax is applied to county purposes.

North Carolina.

All efforts to obtain the desired information through the Vice-Consul at Wilmington and the Governor of the State have failed for the present. If obtained hereafter, will be forwarded.

State of Georgia.

1.—(*a.*) The tax levied in Georgia on land, either with buildings on it or without, is 4 dollars per 1,000 dollars of its assessed value, or 16*s.* $5\frac{1}{4}$*d.* per 208*l.* 4*s.* 4*d.* at 4 dol. 80 c. exchange.

(*b.*) Total amount raised in Georgia on land or real estate in 1889 was 823,007 dol. 73 c., or 171,459*l.* 18*s.* 10*d.* at 4 dol. 80 c. exchange. No taxes are raised for national purposes, only for State expenses, according to the appropriations of the Legislative Assembly.

(*c.*) 70 per cent.

(*a, b, c.*) From the fact that the taxes on lands and buildings are not separated in the State of Georgia, it is impossible to answer the questions (*a*), (*b*), and (*c*).

State of Tennessee.

1.—(*a.*) The rate of tax on land, or realty, in Tennesse is 30 cents on the 100 dollars, or 1*s.* 3*d.* on 20*l.* 16*s.* 8*d.* per year.

(*b.*) Total amount raised in 1889 was 974,790 dol. 30 c., or 203,081*l.* 6*s.* 3*d.* at 4 dol. 80 c. None raised for national purposes.

(*c.*) This question cannot be answered, as the Governor of Tennessee in his statement has given neither the percentage nor the total amount of taxes collected in the State by which the percentage could have been ascertained.

2. There is no tax on buildings in Tennessee. The tax on land includes land and all improvements on the same of every kind.

N.B.—In the foregoing calculations it is understood that 10 mills make 1 cent; 10 cents 1 dime; 10 dimes 1 dollar.

Inclosure 11 in No. 25.

Consul Clipperton to Sir J. Pauncefote.

Sir, *Philadelphia, May* 27, 1890.

I HAVE the honour to acknowledge the receipt of your Circular despatch of the 10th instant, inclosing a copy of an Address from the House of Commons to Her Majesty the Queen, praying that certain information on the subject of taxation of buildings in the United States may be procured, and requesting me to obtain full and accurate information upon the subject so far as this Consular district is concerned.

The system of taxation in Pennsylvania is of a threefold nature, viz., Municipal, State, and National. Municipal and State taxes are levied on an assessed valuation of all personal property and real estate. National taxes are raised by the Tariff and Excise Laws of the United States, and apply to all States alike. Household goods and all works of art are not taxed.

The revenue from the Tariff on foreign goods imported at the different ports of entry is enormous, and the imports on spirits, wines, and tobacco yield very large returns.

The principle of municipal taxation is much about the same throughout the country. In the city of Philadelphia it is on an assessed valuation of real estate, and the present rate is 1 dol. 85 c. (7*s.* 7½*d.*) on the 100 dollars (20*l.*) value. This assessed valuation varies from 60 to 80 per cent. of the actual value in the open market of the real estate taxed as appraised by, and in accordance with, the knowledge and judgment of the Assessor. From assessment, or appraisement, there is an appeal to a "Board of Appeal," which convenes at stated periods to hear appeals and adjust any differences between the Assessors and property-holders. Real estate includes all buildings and other fixed appurtenances on the land. The amount of taxes received for the year 1889 by the Municipal Government of the city of Philadelphia was 12,102,629 dol. 62 c. (2,420,526*l.*), and for the present year the sum to be raised will reach at least 2,600,000*l.*, in consequence of the increased enlargement of the city. This sum includes the taxes on real estate, licences for carriages for hire, tramways, &c. Taxes are not raised on the annual value or income from any character of property, real or personal. This municipal tax is upon real estate, and not on personal property. The full rate of 7*s.* 7½*d.* on the 20*l.* assessed valuation applies to the built-up portion of the city and county of Philadelphia. The suburban rate of assessment is about two-thirds of the market value of the property. This is because the streets are not all paved and lighted in the suburbs. There is another rate of assessment in the extreme outer limits of the county of Philadelphia, known as the "farm rates," which are on a basis of one-half the market value.

Taxes are collected in advance, that is to say, the taxes for 1890 are made payable from January of that year, and if payment is made before the 30th June a discount of 1 per cent. is allowed on city taxes, but no discount is allowed on the State tax. If not paid before the 1st July a penalty of one-half of 1 per cent. is imposed; on the 1st August, 1 per cent.; 1st September, 1½ per cent.; 1st October, 2 per cent.; 1st November, 3 per cent.; and the 1st December, 4 per cent. penalty. On the State tax after the 31st July the penalty is 5 per cent.

The State tax is at the rate of 3 mills on the dollar of assessed value; 5 mills are equal to one farthing, and the dollar is equal to 4*s.* 2*d.* This State tax is levied by the Collector of Taxes for each county, and the sum raised in the county of Philadelphia on the assessed value of personal property, as, for instance, moneys invested, amounted to 111,232*l.* for the year 1889. The total taxes for all the counties of the commonwealth have not yet been published. The taxes collected in the different counties are for roads, dogs, poor, and schools. The "road tax" is applicable to counties where the lands are in use almost exclusively for farming, and is for the purpose of keeping the public highways in order and for opening new ones. This tax varies according to the exigencies of the case in each county, and is assessed annually. In some districts this tax is paid by the farmers sending their men and waggons to work out on the roads their respective assessments of tax. When this is done under the supervision of a "Road Supervisor" the system is a good one, but when it is left to the farmers alone the service is not considered satisfactory.

A movement has been made in the Legislature to do away with it. The cost of a good pike road, 16 feet wide, ranges from 600*l.* to 1,000*l.* per mile.

Real estate that is mortgaged, even up to a very high rate, is also taxed upon the owners of the realty. That is to say, the mortgagee lends the money to the mortgagor for so much interest per annum and taxes. In Pennsylvania the legal interest is 6 per cent.

per annum, and if money is loaned, as is usual, at 5 per cent., 3 mills additional will be added for the payment of the tax on the face value of the mortgage, which is money out at interest. Hence, the proprietor of landed property assessed at 5,000*l.*, having borrowed, say, 3,000*l.* thereon, would be obliged to pay the municipal, school, and poor taxes on the 5,000*l.* assessment, whilst, in reality, he had but a 2,000*l.* holding.

I have, &c.

(Signed) ROBT. CHAS. CLIPPERTON.

Inclosure 12 in No. 25.

Consul de Fonblanque to Sir J. Pauncefote.

Sir, *New Orleans, June* 4, 1890.

IN compliance with the instructions contained in your Circular of the 10th May, requiring a Report relating to taxation on land and buildings in the States comprising this Consular district, I have the honour to state that there is no separate taxation on land and buildings in these States. The land, with what are known as the "improvements" upon it, viz., houses, buildings, stores, factories, fences, &c., is assessed at one value, and taxation levied on that. Nor is there any money raised by direct taxation for national purposes.

Louisiana.

The Constitution of the State Act enacts that "the State tax on property for all purposes whatever, including expenses of government, schools, levées, and interest, shall not exceed in any one year 6 mills on the dollar of its assessed valuation, if the Ordinance regarding the bonded debt of the State is adopted and ratified by the people; and if said Ordinance is not adopted and ratified by the people, said State tax for all purposes aforesaid shall not exceed in any one year 5 mills on the dollar of the assessed valuation of the property; and no parish or municipal tax for all purposes whatsoever shall exceed 10 mills on the dollar of valuation: Provided, that for the purpose of erecting and constructing public buildings, bridges, and works of public improvement in parishes and Municipalities, the rates of taxation herein limited may be increased when the rate of such increase and the purpose for which it is intended shall have been submitted to a vote of the property tax payers of such parish or Municipality entitled to a vote under the Election Laws of the State, and a majority of same voting at such election shall have voted therefor."

I have applied to the Secretary of State at the capital (Baton Rouge), both officially and through a mutual friend, and am informed that it would take six months to complete the details required for the Parliamentary Return.

In little more than twice as many minutes the courteous Vice-President of the Board of Assessors of this city gave me the municipal details.

The total amount of property assessed for taxation in the city of New Orleans in the present year is 131,902,694 dollars, and out of this the sum assessed on lands and buildings is 87,659,420 dollars.

The percentage of taxation upon the whole is $2\frac{2}{10}$ mills on the dollar.

The mill is the thousandth part of a dollar. The city assessment is taken as a basis for State taxation.

I am unable to obtain any information whatever from officials in Mississippi and Arkansas.

For Alabama, Vice-Consul Barnewall reports:—

"1.—(*a.*) In 1888 the rate of taxation on all taxable property in Alabama was $5\frac{1}{10}$ mills; in 1889, 5 mills; in 1890, $4\frac{1}{2}$ mills; in 1891 it will be 4 mills.

"(*b.*) The total tax raised in Alabama in 1888 for State purposes was 1,053,085 dol. 78 c. Of this amount, about 60 per cent. was raised on real estate, *i.e.*, lands and buildings. There is no national tax; the National Government supports itself.

"(*c.*) Total taxation in 1888 was 1,155,962 dol. 60 c.; amount collected, 1,053,085 dol. 78 c., about 91 per cent.

"2.—(*a.*) This and the following two questions are answered above.

"I regret my inability to furnish the exact information required, but real property in Alabama is not taxed separately as 'land' and as buildings; all are classed together and taxed at the same rate under the title of 'real estate.'"

Vice-Consul Howe, of Pensacola, reports respecting the State of Florida:—

"According to an amended Revenue Act of the State of Florida, passed in June 1889,

real property, for the purpose of taxation by the State, shall be construed to include land, and all buildings, fixtures, and other improvements thereon.

"1. *Taxation on Land and Buildings.*—(*a.*) The percentage for taxation on the annual value of land and buildings which the rate levied amounted to for the past fiscal year ended 1889 was $5\frac{5}{8}$ mills. The annual value of this property taxed was 61,043,843 dollars. The valuation of this class of property for assessment of the tax rate was, according to the usual yearly plan, about 50 per cent. of its market value. The rate of taxation last year was higher than the year before, when it was 4 mills. The tax rate fluctuates yearly of course, in accordance with State requirements for expenditure.

"(*b.*) The total amount actually raised from this tax (land and buildings) from officially published statements by the Comptroller of the State of Florida for the year 1889 appears to have been 343,371 dollars. The whole of this amount was for local or State purposes, no such taxation being raised for national or general Government purposes.

"(*c.*) The percentage which the amount raised by taxation of land and buildings bore to the total taxation for the year 1889 (the total receipts from all sources amounted to 680,528 dollars) was a little over 50 per cent. I may state that, independently of the State tax on real property (land and buildings together), there is a similar tax levied by County Boards and Municipalities.

"The tax rate in this county (Escambia) last year on land and buildings was 8 mills on 2,470,670 dollars (the valuation of the State Assessor). The city of Pensacola tax rate on such property within the Municipality was 15 mills on 1,984,620 dollars; the valuation of the property was also according to the Return of the State Assessor for the year."

I have, &c.
(Signed) A. DE G. DE FONBLANQUE.

Inclosure 13 in No. 25.

Consul de Fonblanque to Sir J. Pauncefote.

Sir, *New Orleans, June* 6, 1890.

REFERRING to my despatch of the 4th instant, on the subject of taxation of land and buildings, I have now the honour to state that I have received a letter from the Secretary of State for Arkansas, in which he writes:—

"I regret that I am unable to make full and satisfactory replies to the inquiries contained in your letter of the 16th May.

"The State tax is uniform, of course, in all the counties, but the tax levied by the various counties and cities of the State vary greatly, and can only be given approximately.

"The State tax is one-half of 1 per cent. on all property, real and personal, as assessed, and the assessed value on lands is not more than half of their real value.

"The county tax varies in the different counties from $\frac{3}{10}$ to $\frac{1}{2}$ mill on the dollar. In addition, the school districts levy a tax limited to 5 mills on the dollar, that is, the levy cannot go beyond that, which varies in different school districts, and will average about 4 mills on the dollar. In addition, every male citizen of twenty-one years or over has to pay a poll tax of 1 dollar, which goes to the School Fund.

"The value of the land, together with the buildings thereon, is about 70 per cent. of the total property of the State. The assessed value of property is not much over one-half of its real value.

"The taxes levied on realty includes the buildings thereon, and I have no means of knowing the relative value of the buildings of the State and the land upon which they are located.

"The records of this office furnish no information in reference to the taxes raised on land in towns and cities.

"The total valuation of the property, real and personal, of the State is about 150,000,000 dollars."

I have, &c.
(Signed) A. DE G. DE FONBLANQUE.

Inclosure 14 in No. 25.

Consul Donohoe to Sir J. Pauncefote.

Sir, *San Francisco, July* 30, 1890.

WITH reference to your Circular despatch of the 10th May last, relating to the taxation on land and taxation on buildings in the States in my Consular district, I regret to say that I have only succeeded in obtaining a very meagre Return from three States, after making every effort to carry out fully your instructions.

When it is understood that each county in a State settles upon its own amount of taxation, independently of the amount levied for general State purposes, it will be seen how entirely impossible it is to obtain the exact percentage that is levied; and, further, as all taxation is levied on the land and the improvements upon it, it would be impossible to give these amounts under the separate heads which are required, viz., "Taxation on Land," and "Taxation on Buildings."

I think it is highly probable that, when this year's Census Returns are published, it will be possible to obtain more statistics about the different States than one can get hold of just at present. I have the honour to inclose the Returns for California, Oregon, and Nevada, which are all that I have been able to obtain.

I have, &c.
(Signed) DENIS DONOHOE.

Inclosure 15 in No. 25.

Report upon Taxation in California, Oregon, and Nevada.

California is divided into fifty-three counties, and the following Table gives the valuation as given by the State Controller on the rateable property for taxation purposes on the whole State. The State tax levied for the year 1889 is at the rate of $72\frac{2}{10}$ cents per 100 dollars, and the money obtained from it is used for the general purposes of the State Government.

Each county levies a tax, which varies according to the wants of each county, and is from 1 dollar to 2 dol. 25 c. per 100 dollars on the taxable property in the county.

TABLE showing Valuation of Property and Rates of Taxation for the year 1889.

Value of Real Estate and Improvements.	Value of Personal Property and Amount of Money.	Total Value of Property, exclusive of Railways.	Value of Railways assessed by State Board of Equalization.	Total Value of Taxable Property.
Dollars. 900,440,491 (at 5 dollars per £, £180,088,098)	Dollars. 170,661,836 (at 5 dollars per £, £34,132,367)	Dollars. 1,071,102,327 (at 5 dollars per £, £214,220,465)	Dollars. 40,488,652 (at 5 dollars per £, £8,097,730)	Dollars. 1,111,590,979 (at 5 dollars per £, £222,318,195)

Oregon.—There are twenty-nine counties in this State, with taxable property within them amounting to 85,893,429 dollars (17,178,686*l.*); the amount of revenue to be raised by State taxation amounts to 317,805 dollars (63,561*l.*), and the resulting rate of taxation on each dollar is $3\frac{7}{10}$ mills.

I am unable to give the total county taxation, as I cannot find it given in the State Controller's Report.

Nevada.—The value of real estate, as reported to the State Controller on the 1st December, 1889, was 17,418,101 dollars (3,483,620*l.*), which, with personal property 9,211,579 dollars (1,842,316*l.*), makes the total value of taxable property in the State 26,629,680 dollars (5,325,936*l.*), and the State tax of 90 cents per 100 dollars produces 239,067 dollars (47,933*l.* 8*s.*). The county tax for the State amounts to 435,939 dollars (87,188*l.*), which each county uses for its own purposes.

Inclosure 16 in No. 25.

Memorandum by Mr. Carlisle as to Taxation of Land and Taxation of Buildings.

AS a general rule in the United States the "annual value" of land bears no relation, as such to the rate of tax levied. To this general rule there is no exception within my knowledge in any of the States or Territories. The fee simple value of land with the improvements thereon is assessed for the purpose of taxation, and the actual rental value is naturally one of the data from which the assessment is made. Both land and improvements are assessed on the same principle, the assessed value being usually, however, stated separately.

Ground in cities is assessed either by the square or front foot, and suburban lots usually in the same manner, while agricultural lands are assessed by the acre.

In cities of the States there are both city and State taxes, while in the counties there are county and State taxes. According to the respective policies of the States there are often subdivisions of these, as, for instance, for special improvements, water, or lighting, &c., in the cities, and roads and the like in the counties, while the State tax is frequently subdivided for special objects, as, for instance, schools, and State schemes for internal improvements.

In the District of Columbia real property, including land and buildings, is assessed once every three years. The duty of the Assessors is to determine from actual view and the best sources of information in their reach, as nearly as practicable, the true value of each separate lot or tract in their respective districts in lawful money. As a matter of fact, the assessed value of property in the District of Columbia rarely exceeds, and often does not reach, two-thirds of the actual value thereof. The rate of taxation is $1\frac{1}{2}$ per cent. on the assessed value, and, as this District is under the exclusive jurisdiction of the Federal Government, there is no subdivision of these taxes, while existing law makes no provision for special assessments, formerly made, on the adjacent lots, to defray the expenses of special improvements. In addition to this tax, there is a water tax assessed against real property which is regulated by the number of front feet of land and the number of stories in buildings, while special classes of business and special uses of water are subject to special rates, in addition to the above. The law requires that this tax shall not be a source of profit to the Municipality, but the rate must be from time to time regulated so as to defray the necessary expense of maintaining the waterworks for the benefit of the public. For the information of the Legation, I append the text of so much of the Law as provides for the assessment and rate of taxation of real property in this District.

(Signed) CALDERON CARLISLE.

Washington, D.C., May 7, 1890.

Inclosure 17 in No. 25.

Text of so much of the Law as provides for the Assessment and Rate of Taxation of Real Property in the District of Columbia.

Act of March 3, 1883. (22 *Statutes* 568.)

SECTION 5. That real estate in Washington or Georgetown, except such as is now or may hereafter be exempt by law from taxation, shall be assessed according to the number of the squares and lots thereof, or parts of lots, and upon the number of square or superficial feet in each square or lot, or parts of a lot; and in the county the agricultural lands shall be assessed by the acre, and suburban lots by the square foot, as in the city of Washington.

Sec. 6. That each Assessor shall, in all cases, from actual view, and from the best sources of information in his reach, determine, as nearly as practicable, the true value of each separate tract or lot of real property in his district in lawful money, and he shall separately estimate the value of all improvements on any tract or lot, and shall note the same in his field book, which shall be carried out as a part of the value of such tract or lot, and he shall also return the dimensions to each tract or lot.

* * * * * *

Sec. 9. That the Assessor of the District and the Assessors herein provided for shall compose a Board of Equalization of Real Property, and they shall convene at an office,

to be provided by the Commissioners, on the first Monday of June 1883, and every third year thereafter. They shall each take an oath fairly and impartially to equalize the value of the real property according to law. Any seven of them shall constitute a quorum, and a Clerk appointed by the Commissioners shall keep a full and accurate account of their proceedings and orders. They shall immediately proceed to equalize the valuation made as aforesaid by the Assessors, so that each lot and tract, and the improvements thereon, shall be entered upon the tax list at their true value in money; and for this purpose they shall hear such complaints as may be made in respect of said assessment; and, in determining them, they may raise the valuation of such tracts or lots as in their opinion may have been returned below their true value, and reduce the valuation of such as they may believe to have been returned above their true value, to such sum as, in their opinion, may be the true value thereof; but they shall not reduce the aggregate value of the real property below the aggregate value thereof as made and returned by said Assessors.

* * * * * *

Sec. 11. That the valuation of the real property made and equalized as aforesaid shall constitute the basis of taxation for the next succeeding period of three years, and until another valuation is made according to law.

Sec. 12. That annually, on or prior to the 1st July, the Assessor of the District shall take a list of all real property which shall have become subject to taxation, and is not on the tax list, and affix a value thereon, according to the rules prescribed for assessing real estate; and he shall make return of all new structures and additions to or improvements of old structures of over 100 dollars in value, the value of which shall not have been included in the valuation of the land on which such structures have been erected, specifying the tract or lot of land on which each of such structures has been erected, and the value which has been added to any such lot or tract by reason of such structure; and the Assessor shall add such valuation to the assessment made on such tract or lot; and in the case of the destruction of any structure from any cause, of over 100 dollars in value, the value of which has been included in any former valuation of the tract or lot on which it is situate, the Assessor shall determine and make return how much less valuable such lot or tract is by reason of such destruction, and the Assessor shall deduct the same from the valuation of such tract or lot as it stands upon the list: Provided that the Assessor of the District of Columbia shall hear such complaints as may be made in respect of said assessments, and determine the same between the first and third Mondays of July of the same year, subject to the approval of the Commissioners of the district.

As to Water Tax.

Sec. 197. The Legislative Assembly has authority to establish a scale of annual rates for the supply and use of the water apportioned to different classes of buildings, according to their size, dimensions, assessed values, exposure to fires, uses for dwellings, stores, shops, stables, manufactories, or other purposes, number of occupants, or consumption of water, measured by meter or otherwise, and to modify, alter, amend, increase, or reduce such scale, from time to time, and extend it to other descriptions of buildings and establishments; to provide for the collection of such rates, in advance or otherwise, from the owner or occupants of all buildings or establishments using the water; to provide for stopping the supply of water to any dwelling or establishment upon a failure to pay the rate, and generally to enact such laws as may be necessary to supply the inhabitants of Washington and Georgetown with pure and wholesome water, and to carry into full effect the provisions of this Chapter.

Sec. 198. The water rates levied in Washington and Georgetown shall never be a source of revenue other than as a means of keeping up to said cities a supply of water, but shall constitute a fund exclusively for the maintenance, management, and repair of the system of water distribution.

The Act as to water tax from which the aforegoing is taken was passed on the 22nd June, 1874. By Act of the 10th June, 1879, the Commissioners of the District of Columbia are given the same powers in respect to water tax as had been previously vested in the Legislative Assembly by the Act of 1874.

No. 26.

Sir J. Pauncefote to the Marquis of Salisbury.—(Received October 27.)

My Lord, *Washington, October* 11, 1890.

WITH reference to my despatch of the 3rd instant, I have the honour to inclose herewith a Report on taxation on houses and buildings which I have this day received from the Acting British Consul at Baltimore, together with a Report therein inclosed from the British Vice-Consul at Norfolk, Virginia.

I have, &c.

(Signed) JULIAN PAUNCEFOTE.

Inclosure 1 in No. 26.

Acting Consul Brancker to Sir J. Pauncefote.

Sir, *Baltimore, October* 8, 1890.

IN answer to your letter of the 10th May, I wish to report that, as far as the State of Maryland is concerned, there are no taxes levied upon real or personal property for use of the United States' Government.

Land and the buildings thereon are all assessed as real estate, and taxes are levied thereon for State and county and municipal purposes.

The rate of taxation in Maryland is 1 dol. 75 c. on every 1,000 dollars for State use.

The rate for county and city purposes ranges from 5 to 20 dollars per 1,000 dollars.

In regard to Virginia, I inclose the Report of Vice-Consul at Norfolk, and remain, &c.

(Signed) J. S. BRANCKER.

Inclosure 2 in No. 26.

Vice-Consul Myers to Acting Consul Brancker.

Sir, *Norfolk, Virginia, October* 3, 1890.

REFERRING to the query from the Foreign Office regarding taxation of land and buildings in the United States, I beg to reply that it is hard to give for Virginia an exact statement of the rate of taxation.

The Constitution of the State, Article 10, provides: "Taxation, except as hereinafter provided, whether imposed by the State, county, or corporate bodies, shall be equal and uniform, and all property, both real and personal, shall be taxed in proportion to its value to be ascertained as prescribed by law. No one species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value."

In consequence of the above provision, the rate of taxation fixed by the State, cities, and counties is in each the same, whether collected from land or buildings, or other chat el property.

The State of Virginia at present collects 40 cents on the 100 dollars of the assessed value of all property, in addition to which the city or county in which any property is situated collects an additional tax.

The city of Norfolk taxes in four of its wards, which constitute the old city, 1 dol. 80 c. on the 100 dollars; in two of its wards, recently annexed, she is limited by Act of Legislature to a tax of 70 cents on the 100 dollars. Norfolk County taxes for 70 cents on the 100 dollars.

The other cities of Virginia tax for from 1 to 1½ per cent., and the other counties in Virginia from ½ to 1 per cent.

In computing the tax on any class of property the State tax of 40 cents should be added to the tax levied by the city or county to ascertain the total tax paid.

The basis of value on which the tax is paid is fixed as follows: On all lands and houses by Assessors appointed in the several cities and counties by the State once in five years. The intention of the law is that this basis of value shall be the cash value of the property which it would realize if sold at public auction; this value is much below the actual value of the land, frequently 33 to 50 per cent. less; in fact, I think it safe to say that the lands in Virginia are not taxed for over half their market value.

The value of chattel property is returned by the owner thereof annually in a sworn schedule signed and delivered to the Commissioner of Revenue of the city or county where the property is situated.

I am, &c.
(Signed) BARTON MYERS.

WURTEMBERG.

No. 27.

Lord Vaux of Harrowden to the Marquis of Salisbury.—(*Received May* 19.)

My Lord, *Stuttgart, May* 15, 1890.

ON receipt of your Lordship's Circular of the 24th ultimo, asking for such information as it might be possible to procure relative to the taxation of land and buildings in Wurtemberg, I at once took steps with a view to obtaining the information required.

I regret to be obliged to inform your Lordship that there are practically no statistics of recent date on the subject to be obtained in this country. I am informed that there is no means of discovering what the actual total annual taxation of this country amounts to unless the Wurtemberg Government were to issue a Circular to every commune and district administration, requiring a Return of the taxes levied.

The amount raised by taxation for national purposes may, however, be ascertained with tolerable accuracy.

The amount of Imperial taxation paid by Wurtemberg cannot be ascertained, but an approximate estimate of it can be formed from the amount repaid to Wurtemberg by the Imperial Government, or, rather, set off against Wurtemberg's share of the expenses of the Imperial Government.

Statistics as to local taxation appear to be only collected here at intervals of twelve or fifteen years. Such statistics, I am told, are at present being collected, but cannot be completed for some time to come.

Meanwhile, I find that in the year 1881 Mr. Scott, in his despatch of the 25th June, forwarded to Lord Granville a Return of the taxes levied annually in Wurtemberg, which he had been directed to apply for, and which had been kindly furnished by the Wurtemberg Government. This Return was for the year 1877-78, and I am informed that it contains the last statistics of anything like a complete nature which exist. Through the kindness of the Minister for Foreign Affairs I have been lent a copy of these statistics, which, however, I regret to say, are not drawn up in such a form as to enable absolutely accurate answers to be made to the questions addressed to me.

I have, accordingly, the honour to transmit to your Lordship herewith a Memorandum which I have prepared in answer to these questions, at the same time remarking that the amount paid in taxes in this country has increased considerably during the last twelve years, especially that there has been a very marked increase in the amount of the local taxes.

I have, &c.
(Signed) VAUX OF HARROWDEN.

Inclosure in No. 27.

Memorandum on the Taxation of Land and Buildings in Wurtemberg.

IN the financial year 1877-78 the rate at which the national tax on land and buildings was levied was $3\frac{9}{10}$ per cent. of the "Cadastral" survey value. The amounts received in national taxes under these heads were as follows:—

	£
On land	236,256
On buildings	105,777
On handicrafts (inserted for purpose of comparison only)	101,894
Total	443,927

In round figures, 444,000*l.* for the three taxes.

Separate Returns of these three taxes were not furnished by the local authorities. The total levied under these three heads by the two different classes of local authorities amounted to 648,944*l.*; in round figures to 649,000*l.*

As these taxes are levied by the local authorities in the same proportions to each other as the national taxes are, the portion of the total 649,000*l.* which was levied by the local authorities on land was about 345,000*l.*, and on buildings about 158,000*l.*

The total amount raised by the land tax would therefore be 581,256*l.*, made up as follows :—

	£
Tax for national purposes	236,256
Ditto for local purposes	345,000
Total	581,256

The total amount raised by the tax on buildings would be 263,777*l.*, made up as follows :—

	£
Tax for national purposes	105,777
Ditto for local purposes	158,000
Total	263,777

The total amount raised by taxation in Wurtemberg in 1877-78 was 2,196,668*l.*, say, 2,200,000*l.*, composed as follows :—

	£
National taxes	1,193,145
Local taxes	778,523
Share in Imperial taxes (about)	225,000
Total	2,196,668

The round figure of 2,200,000*l.* which I have taken is well within the mark, as, owing to the manner in which the Wurtemberg Budget is prepared, the expenses of collection of many of the taxes are not taken into account in the above totals. It is also impossible to state accurately what amount is paid by Wurtemberg in Imperial taxes. The figure I have put down above of 225,000*l.* is, I think, a fair estimate of what was probably paid in that year. Owing to considerable changes which have recently taken place in Imperial taxation, more than double that sum will be paid this year.

As I have already stated, the national tax on both land and buildings in 1877-78 was levied at the rate of $3\frac{9}{10}$ per cent. of the annual value according to the "Cadastral" register. I am informed that in many cases this valuation is very different from the real value of the property.

The local taxes are levied by adding so much per cent. to the national tax according to the requirements of the local authorities. These requirements vary enormously; in some communes scarcely any taxes are necessary, owing to their possessing large communal properties, but in most cases the additions to the tax for local purposes far exceed the amount of the tax for national purposes.

Taking the above figures as a basis of calculation, the average amount levied in Wurtemberg as land tax for local purposes would represent about $5\frac{8}{10}$ per cent. of the "Cadastral" value; adding this to the $3\frac{9}{10}$ per cent. levied for the national Government, we arrive at an average tax of $9\frac{7}{10}$ per cent. on the value of the land.

On the same basis, the amount added for local taxes on buildings to the $3\frac{9}{10}$ per cent. levied by the Government comes to $5\frac{8}{10}$ per cent., giving again an average total of $9\frac{7}{10}$ per cent. levied on the "Cadastral" value of the buildings.

Taking the total amount raised by the land tax, as above at 581,256*l.*, say, 580,000*l.*, and the total taxation of the country at 2,200,000*l.*, the percentage of the tax to the total is $26\frac{4}{11}$.

In the same manner, taking the total tax on buildings as above at 263,777*l.*, say, 264,000*l.*, and the total taxation at 2,200,000*l.*, the percentage of the tax to the total is 12.

To recapituate, therefore, I am enabled to answer the questions before me as follows :—

1. (*a.*) *Taxation on Land.*—The percentage on the annual ("Cadastral") value which the rate levied amounts to is, for national purposes, $3\frac{9}{10}$; for local, an average of $5\frac{8}{10}$. Total average, $9\frac{7}{10}$ per cent.

(*b.*) The total amount raised is :—

	£
For national purposes	236,256
For local purposes (about)	345,000
Total	581,256

(*c.*) The percentage which the amount raised by taxation of land bears to the total taxation is $26\frac{4}{11}$ per cent.

2. (*a.*) *Taxation of Buildings.*—The percentage on the annual ("Cadastral") value which the rate levied amounts to is, for national purposes, $3\frac{9}{10}$; for local, an average of $5\frac{8}{10}$. Total average, $9\frac{7}{10}$ per cent.

(*b.*) The total amount raised is:—

	£
For national purposes	105,777
For local purposes (about)	158,000
Total	263,777

(*c.*) The percentage which the amount raised by taxation of buildings bears to the total taxation is 12 per cent.

In conclusion, I should add that the rate at which both these taxes are levied during the current financial year for national purposes has been reduced from $3\frac{9}{10}$ to $3\frac{5}{10}$ per cent., but I am informed that the local taxes have increased so enormously during the last decade, that the reduction in the national taxes is far more than counterbalanced by the increase in the local rates.

(Signed) VAUX OF HARROWDEN.

Stuttgart, May 15, 1890.

MISCELLANEOUS. No. 1 (1890-91).

REPORTS as to the Taxation of Land and Buildings in European Countries and the United States of America.

Presented to the House of Commons by Command of Her Majesty, in pursuance of their Address dated April 1, 1890.

LONDON:
PRINTED BY HARRISON AND SONS.

TAXATION OF LAND AND BUILDINGS IN EUROPEAN COUNTRIES, IN THE UNITED STATES OF AMERICA, AND IN BRITISH COLONIES.

PART RETURN to an Address of the Honourable The House of Commons, dated 1 April 1890;—*for*,

"RETURN showing—

1. TAXATION on LAND:
   - (*a.*) The Per-centage on the Annual Value which the Rate levied amounts to;
   - (*b.*) The Total Amount raised, the Totals for Local and National Purposes being stated separately;
   - (*c.*) The Per-centage which the Amount raised by Taxation of Land bears to the Total Taxation;

2. TAXATION of BUILDINGS:
   - (*a.*) The Per-centage on the Annual Value which the Rate levied amounts to;
   - (*b.*) The Total Amount raised, the Totals for Local and National Purposes being stated separately;
   - (*c.*) The Per-centage which the Amount raised by Taxation of Buildings bears to the Total Taxation."

Part II.—British Colonies.

[This Return is in continuation of the Parliamentary Paper, Miscellaneous, No. 1 (1890-91), [c. 6209].]

Colonial Office, April 1891.

H. DE WORMS.

(*Mr. Provand.*)

Ordered, by The House of Commons, *to be Printed*, 16 *April* 1891.

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181.

Lord *Knutsford* to the Governors of the various British Colonies.

Circular.

Sir, Downing-street, 29 April 1890.

I HAVE the honour to transmit to you, herewith, a copy of an Address, presented by the House of Commons to the Queen, praying for a Return to be laid before Parliament, giving certain information as to Taxation on Land and Taxation of Buildings in European Countries, in the United States of America, and in British Colonies; and I have to request that you will obtain and transmit to me, at your earliest convenience, as full and accurate information as possible upon this subject as regards the Colony under your Government, in order that it may be laid before Parliament with the Return as regards Foreign Countries to be prepared by the Foreign Office.

I have, &c.

The Officer Administering the Government of (signed) *Knutsford.*

HOUSE OF COMMONS.

Tuesday, 1st April 1890.

Taxation of Land and Buildings in European Countries, in the United States of America, and in British Colonies.

Resolved,—That an humble Address be presented to Her Majesty, that She will be graciously pleased to give directions, that there be laid before this House, a Return showing—

1. Taxation on Land:
   - (*a.*) The percentage on the annual value which the rate levied amounts to;
   - (*b.*) The total amount raised, the total for local and national purposes being stated separately;
   - (*c.*) The percentage which the amount raised by taxation of land bears to the total taxation;

2. Taxation of Buildings:
   - (*a.*) The percentage on the annual value which the rate levied amounts to;
   - (*b.*) The total amount raised, the total for local and national purposes being stated separately;
   - (*c.*) The percentage which the amount raised by taxation of buildings bears to the total taxation.

Ordered,—That the said Address be presented to Her Majesty by such Members of this House as are of Her Majesty's Most Honourable Privy Council.

RETURN compiled from Replies to Circular Despatch showing, 1 TAXATION on LAND: (*a.*) The Per-centage on the Annual Value which the Rate levied amounts to: (*b.*) The Total Amount raised, the Totals for Local and National Purposes being stated separately; (*c.*) The Per-centage which the Amount raised by Taxation of Land bears to the Total Taxation; 2. TAXATION of BUILDINGS: (*a.*) The Per-centage on the Annual Value which the Rate levied amounts to; (*b.*) The Total Amount raised, the Totals for Local and National Purposes being stated separately; (*c.*) The Per-centage which the Amount raised by Taxation of Buildings bears to the Total Taxation.

TAXATION ON LAND IN BRITISH COLONIES.

	Per-centage on the Annual Value which the Rate Levied amounts to.	Amount Raised. Total.	Local Purposes.	National Purposes.	Per-centage which Amount Raised bears to Total Taxation.
		£.	£.	£.	
Gibraltar	Nil	Nil	Nil	Nil	Nil.
Malta	,,	,,	,,	,,	,,
Sierra Leone	,,	,,	,,	,,	,,
Gambia	,,	,,	,,	,,	,,
Gold Coast	,,	,,	,,	,,	,,
Lagos	,,	,,	,,	,,	,,
Jamaica	·85	15,658	15,658	,,	2·8
Bahamas	Nil	Nil	Nil	,,	Nil.
St. Lucia	,,	,,	,,	,,	,,
St. Vincent	6 *d.* per acre	1,268	,,	1,268	4·47
Antigua	Not ascertainable	2,980	2,980	Nil	8½
St. Kitts and Nevis	ditto	4,400	4,400	,,	10·99
Virgin Islands	ditto	131	131	,,	10·73
Dominica	2	1,938	1,938	,,	9
Montserrat	On lands and buildings jointly; estimated 7½ town, 10 country.	Not stated	Not stated	Not stated	Not stated.
		£.	£.	£.	
Bermuda	·118 on assessed capital value of lands and buildings jointly.	1,259	1,259	–	4·48
Barbados	2*s.* 8*d.* to 4*s.* 10*d.* per acre.	25,894	21,713	4,181	14·42
Ceylon	Nil	Nil	Nil	Nil	Nil.
	Note.—The Paddy Tax, which is virtually a land tax, yielded in 1888 *Rs.* 883,500 (national purposes), or 9·39 per cent. of the total taxation.				
Straits Settlements	5	$ 31,846	Not stated	Not stated	·83
Hong Kong	Nil	Nil	Nil	Nil	Nil.
Mauritius (Port Louis)	Lands and buildings jointly: three-fifths, with an additional ·50 thereon for 1890.	*Rs.* 181,837	*Rs.* 181,837	,,	Not stated.
		£.	£.		
Falkland Islands	½*d.* per acre = ·52 on annual value.	1,476	1,476	,,	30
St. Helena	Lands and buildings jointly, 1·1.	941	941	,,	15·8
New Guinea	Nil	Nil	Nil	,,	Nil.
Basutoland	,,	,,	,,	,,	,,
Bechuanaland (Vryburg)	Lands and buildings jointly, 27·08.	897	897	,,	11·5
Zululand (Entonjaneni District)	1	115	–	,,	·3
Fiji:					
Suva Town	12·08	153	153	,,	·73 on total taxation; 10·89 on local taxation.
Levuka Town	7·5	209	209	,,	
	£.	362	362		
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Canada	*See* separate Returns				5—10
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Victoria					13
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Cape of Good Hope					19
Natal					20
British Guiana					21
Trinidad					22
British Honduras					24
Grenada					25
Seychelles					28
Cyprus					29

TAXATION ON BUILDINGS IN BRITISH COLONIES.

	Per-centage on the Annual Value which the Rate Levied amounts to.	Amount Raised. Total.	Local Purposes.	National Purposes.	Per-centage which Amount Raised bears to Total Taxation.
		£.	£.	£.	
Gibraltar	7½	10,829	10,829	Nil	5·88
Malta	Nil	Nil	Nil	,,	Nil.
Sierra Leone	,,	,,	,,	,,	,,
Gambia	3	410	410	,,	Not stated.
Gold Coast	Nil	Nil	Nil	,,	Nil.
Lagos	,,	,,	,,	,,	,,
Jamaica	13·8	54,400	54,400	,,	9·6
Bahamas	5	700	700	,,	1·5
St. Lucia	Not exceeding 8	2,400	2,400	,,	Not stated.
St. Vincent	3·5	805	805	,,	2·84
Antigua	4·5	760	760	,,	2
St. Kitts and Nevis	4	570	570	,,	1·43
Virgin Islands	7·5	67	67	,,	5·25
Dominica	1	912	Not stated	Not stated	4·5
Montserrat	*See* land.				
Bermuda	*See* land.				
Barbados	5	5,887	5,887	Nil	3·27
Ceylon	8·87	*Rs.* 295,300	*Rs.* 295,300	,,	3·14
Straits Settlements	11	$ 430,653	Not stated	Not stated	11·24
Hong Kong	Victoria, 13; Hill districts, 8·75; Kowloon and villages, 7.	$ 375,000	–	$ 375,000	31·25
Mauritius	*See* land.				
		£.	£.	£.	
Falklands	1·66	60	60	Nil	1·39
St. Helena	*See* land.				
New Guinea	Nil	Nil	Nil	,,	Nil.
Basutoland	14 *s.* per hut	18,674	,,	18,674	92
Bechuanaland	*See* land.				
Zululand	14 *s.* per native hut	28,000	Not stated	Not stated	73
Fiji:					
Suva Town	17·08	2,368	2,368	Nil	6·02 on total taxation; 89·1 on local taxation.
Levuka Town	7·5	599	599	Nil	
	£.	2,967	2,967		

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Canada	5—10
Newfoundland	11
New South Wales	12
Victoria	13
South Australia	14
Queensland	15
Western Australia	18
Tasmania	17
New Zealand	18
Cape of Good Hope	19
Natal	20
British Guiana	21
Trinidad	22
British Honduras	24
Grenada	25
Seychelles	28
Cyprus	29

See separate Returns

CANADA.

Lord *Stanley of Preston* to Lord *Knutsford.*

My Lord, Government House, Ottawa, 9 January 1891.

In reply to your Lordship's Circular Despatch of the 29th of April last, requesting certain particulars as to taxation on land and taxation on buildings in Canada, I have the honour to transmit herewith a copy of an approved Minute of the Privy Council furnishing the desired information, as far as it has been found possible to obtain it. 31 December 1890.

I have, &c.

The Right Hon. (signed) *Stanley of Preston.*
The Lord Knutsford, G.C.M.G.,
&c. &c. &c.

Certified Copy of a Report of a Committee of the Honourable the Privy Council, approved by His Excellency the Governor General in Council, on the 31st December 1890.

The Committee of the Privy Council have had under consideration a Circular Despatch, dated 29th April 1890, from the Right Hon. the Secretary of State for the Colonies, requesting information as to taxation on land and buildings in British Colonies.

The Secretary of State, to whom the Despatch was referred in order to procure returns from the several provinces, submits such information from the Lieutenant Governors of Ontario, Nova Scotia, Quebec, and New Brunswick.

The Secretary of State further submits that the Lieutenant Governor of Prince Edward Island has reported that no taxation for provincial revenue purposes exists in that province, and the Lieutenant Governor of the North West territories regrets being unable to afford the desired information, no provision having so far been made for obtaining any statistics as to taxation in the municipalities of the territories.

The Minister states that from the provinces of Manitoba and British Columbia no definite reply has been yet received, although application for the information desired was made and repeated with as much urgency as permissible.

The Committee, on the recommendation of the Secretary of State, advise that your Excellency be moved to forward all the information above indicated to the Right Honourable the Secretary of State for the Colonies.

All which is respectfully submitted.

(signed) *John J. McGee,*
Clerk, Privy Council.

Sir, Toronto, 13 June 1890.

Adverting to your Despatch of the 4th instant, covering copy of a Circular Despatch from the Colonial Office, covering, in turn, copy of an Address to the Queen from the Imperial House of Commons, praying for a Return on the subject of the Taxation on Land, &c., as therein set forth, and to your request that the matter be brought to the notice of my Ministers, with a view to securing from them such information on the subject mentioned as regards the province under my administration, and as they are enabled to furnish, I have now the honour to enclose herewith, for transmission to the Right Honourable the Secretary of State for the Colonies, a return received from the Department of Agriculture, in which is set out the information desired.

I have, &c.

The Hon. the Secretary of State, (signed) *A. Campbell,*
Ottawa, Ontario. Lieutenant Governor of Ontario.

Department of Agriculture.

In the province of Ontario taxation on land and buildings is for municipal and school purposes only.

Land and buildings are included in the term "real property," and separate valuation is not required by the Assessment Act.

For the purpose of assessment, real property is estimated at its actual cash value, as it would be appraised in payment of a just debt from an insolvent debtor, and the rate is levied upon such valuation.

The following table presents the assessment statistics of the province by townships, towns and villages, and cities, for the year 1887, being the last year for which the returns heve been compiled:

Classes of Municipalities.	Value of Personal Property.	Taxes Imposed.	Rate of Taxation.
	Dollars.	*Dollars.*	*Mills. on Dolls.*
Townships - - - - - -	428,614,636	4,157,562	9·7
Towns and Villages - - - -	91,014,414	1,729,274	19·0
Cities - - - - - - -	132,839,465	2,444,246	18·4
Totals - - -	652,468,515	8,331,082	12·77

(signed) *A. Blue,*
Deputy Minister of Agriculture.

Sir, Halifax, 31 October 1890.

With reference to your letter of the 4th June last and also to your Despatch of the 23rd instant, asking for certain information respecting taxation on land, desired by the Imperial House of Commons, I have now the honour to inform you that on receipt of your letter of the 4th June, a printed circular containing a copy of the information required was addressed to the wardens of each county of this Province.

Up to the present time only three replies have been received, which I have the honour to enclose herewith. There being some difficulty in obtaining the requisite replies I have again directed the attention of the wardens to the subject, and any further information I can obtain will be forwarded to you when received.

I have, &c.
(signed) *M. B. Daly,*
Lieutenant Governor.

The Honourable
The Secretary of State for Canada.

Dear Sir, Arichat, C.B., 4 August 1890.

By request of the warden, I now inclose you information (as far as I can give) in retaxatiou of land, &c., in the municipality of Richmond County for the present year, to be forwarded to Her Majesty's Government.

Respectfully, &c.
(signed) *Thomas T. Jean,*
Municipal Clerk.

Honorary Provincial Secretary,
Halifax, N.S.

Sir, Antigonish, 6 August 1890.

THE following is the answer as near as possible to the questions submitted by the resolution of the English Commons.

1. Land and buildings are valued together, at from 4 dollars to 10 dollars per acre.

(a) 56 to 62 cents per 100 dollars valuation.

(b) 10 dollars to 12,000 dollars annually for local purposes only.

(c) Cannot say, as land and buildings were valued together.

2. You will perceive by the answer to (c), that Question 2 cannot well be answered so far as this municipality is concerned.

Yours, &c.

To H. Crosskill, Esq. (signed) *John M'Donald*, Warden,
Municipality of Antigonish County.

Municipal Clerk's Office,
Arichat, C.B., 4 August 1890.

TOTAL valuation of real and personal estate within the municipality of Richmond County, Nova Scotia, and Dominion of Canada, for the year 1890.

	Dolls.
Real estate - - - - - - -	683,607
Personal estate - - - - - -	296,041
Total - - -	979,648

The rate on the 100 dollars is 1 dollar 1 cent.

We have no assessment for national purposes.

Each electoral district is a poor district, and the rate per 100 dollars varies according to the amount that may be assessed for poor in the several districts, which makes an additional rate to the 100 dollars.

(signed) *Thomas T. Jean*,
Municipal Clerk.

Sydney, 2 September 1890.

IN answer to yours of the 24th July, I beg to state as follows:

1. (a) 26,925 dollars 94 cents.
1·05 per cent.

(b) 26,925 dollars 94 cents, all local.

(c) 81·7 per cent.

2. 5,741 dollars 73 cents.

(a) 1·05 per cent.

(b) 5,741 dollars 73 cents, all local.

(c) 18·3 per cent.

I trust the foregoing will prove satisfactory.

I remain, &c.
(signed) *D. M'Lean*,
Warden, C.B. County.

H. Crosskill, Esq.
Deputy Provincial Secretary.

Sir, Fredericton, N.B., 9 December 1890.

I NOW have the honour to enclose a letter recently addressed to me, under date of the 5th instant, by the Honourable James Mitchell, Provincial Secretary, in reply to the inquiries contained in your Despatch of the 4th June last, in reference to taxations on land, &c., in New Brunswick, asked for by Address of the House of Commons, England, 1st April 1890, and by a Despatch from the Right Honourable the Secretary of State for the Colonies under date of the 29th April 1890.

I have, &c.
(signed) *S. L. Tilley.*

The Honourable
The Secretary of State, Ottawa.

Provincial Secretary's Office, Fredericton, N.B.,
Sir, 5 December 1890.

I HAVE the honour to state for your information in reference to a copy of resolution of the House of Commons enclosed in a Circular Letter of the Imperial Government of date 29th April 1890, as follows:

1. That there is no national taxation upon any of the lands or buildings within the province for provincial purposes.

2. That a tax of one-half cent. per acre, is levied upon granted wild lands by the municipal board of each county, for the purpose of building and maintaining roads through such lands.

3. That all taxes for the support of the poor, for roads, for school, &c., are levied and assessed by the municipal boards of the different counties and incorporated towns, and in the case of schools, in part by the school trustees of each school district.

I have, &c.
(signed) *James Mitchell.*

The Honourable
Sir Samuel Leonard Tilley, C.B., K.C.M.G., &c.,
Lieutenant Governor, &c.

CANADA.

Lord *Stanley of Preston* to Lord *Knutsford.*

Government House, Ottawa,
2 February 1891.

My Lord,

In continuation of my Despatch of the 9th ultimo, supplying certain information as to taxation on land and taxation on buildings, asked for in your Lordship's Circular Despatch of the 29th April last, I have the honour to forward herewith a copy of an approved Minute of the Privy Council, giving supplementary information as regards the Province of Manitoba, and stating that no particulars of any value can be furnished by British Columbia.

I have, &c.
(signed) *Stanley of Preston.*

The Right Honourable
the Lord Knutsford, G.C.M.G.,
&c. &c. &c.

Certified Copy of a Report of a Committee of the Honourable the Privy Council, approved by His Excellency the Governor General in Council, on the 28th January 1891.

On a Report dated 10th January 1891, from the Secretary of State, submitting supplementary to a Report dated 23rd December 1890, in response to the application for information as to taxation on land and buildings made by Lord Knutsford in his Circular Despatch of the 29th of April last, that his Honour the Lieutenant Governor of British Columbia has reported the inabillty of his government to obtain a return that would be of any value, as is set forth in a communication dated the 19th December last, from his Honour's Provincial Secretary, a copy of which communication is hereto annexed.

The Minister further submits such information in the premises as has been obtained from the Province of Manitoba, embodied in a letter to his Honour the Lieutenant Governor, dated the 7th January instant, from his Provincial Secretary, covering a "Memorandum as to source of Revenue and System of Taxation in Manitoba," copies of which documents are also hereto annexed, completing the Returns obtainable in the matter in question, British Columbia and Manitoba being the provinces from which definite replies had not been obtained at the time of making the report of the 23rd December above mentioned.

The Committee recommend that your Excellency be moved to forward the information herewith submitted to the Right Honourable the Secretary of State for the Colonies.

All which is respectfully submitted.

(signed) *John J. M'Gee,*
Clerk, Privy Council.

Government House, Victoria,
19 December 1890.

Sir,

Having reference to Despatches from your Department of 4th June last, and of 10th December instant, on the subject of certain information desired by the Imperial Parliament as to taxation on lands and buildings, and enclosing in the former of these a Circular from Downing-street, I have now the honour to transmit herewith a letter from my Provincial Secretary showing the efforts made to obtain the desired information, and of the inability to obtain a return that would be of any value.

I have, &c.
(signed) *Hugh Nelson,*
Lieutenant Governor.

The Honourable the Secretary
of State, Ottawa.

Sir, Victoria, 19 December 1890.

AGREEABLE to the request made by the Colonial Office for certain information bearing on the subject of taxation on lands and buildings as regards this Province, I have the honour to state that out of ten applications made to the several towns and municipalities four replies have been received, of which two contain the particulars asked for.

Of the two which are incomplete, in one instance it is stated that no tax is levied on buildings, and in the other case, the tax levied is on lands and buildings jointly.

Under the circumstances, it is, I fear, impossible to make a return that would prove of any value, and, consequently, I have to request that your Honour will be pleased to notify the Honourable the Secretary of State for Canada of the absence of such information.

I am, &c.

His Honour the Lieutenant Governor. (signed) *Jno. Robson*,
Provincial Secretary.

Government House, Winnipeg,

Sir, 6 January 1891.

REFERING to your communications of 23rd October 1890 and 10th December 1890, requesting, on behalf of the Colonial Office, information as to taxation on land and buildings, so far as regards this Province, I have the honour to enclose, for your information, copy of a communication and memorandum this day received from my Government.

I have, &c.

The Under Secretary of State, Ottawa. (signed) *John Schultz*.

Sir, Winnipeg, 7 January 1891.

IN reply to your favour bearing date the 7th June 1890, I regret to say that your Government are unable to furnish the information asked for in the copy of a Circular Dispatch from the Colonial Office, Downing-street, bearing date 29th April 1890.

As there are no official Government statistics bearing on the subject of taxation, the information asked for could only be obtained by a compilation of the records of the various local municipalities throughout the Province. I have, however, the honour to inclose a few of the general features of our system of taxation, which may be of interest to the Colonial Office.

I have, &c.

(signed) *Daniel M'Lean*,
Provincial Secretary.

To his Honour the Lieutenant Governor,
Goverment House, City.

MEMORANDUM as to Source of Revenue and System of Taxation in Manitoba.

(A.)

The Revenue of the Province is derived from the following sources, viz.:—

Subsidy from the Federal Government; fines; marriage licenses; liquor licenses; &c., &c.

There is no direct national tax levied, all levies on lands or buildings being expended for local purposes only.

(B.)

All lands in rural municipalities improved for farming or gardening purposes are assessed at the same value as such lands would be assessed if unimproved, but lands improved for other purposes than the above, the value of the improvements are added to the assessments of the lands.

(C.)

All produce from lands occupied as farms or gardens are exempt from taxation; live stock and farming implements, the property of a farmer, are also exempt to the value of 1,000 dollars.

(D.)

In villages, towns, and cities the assessment of lands is made according to the actual value.

NEWFOUNDLAND.

Sir *Terence O'Brien* to Lord *Knutsford.*

Government House, St. John's, Newfoundland,
19 August 1890.

My Lord,

With reference to your Lordship's Circular Dispatch of 29th April last on the subject of the taxation of land and buildings, I have the honour to forward herewith a copy of a letter from the Acting Colonial Secretary, giving the available information on the subject.

I have, &c.
(signed) *T. O'Brien,*
Lieutenant Col., Governor.

The Right Hon. Lord Knutsford, G.C.M.G., &c. &c. &c.

J. Withers to *Cecil Fane,* Esq., Priv. Sec.

Colonial Secretary's Office,
St. John's, Newfoundland,
19 August 1890.

Sir,

In reference to the Circular of the Secretary of State for the Colonies of the 29th April last, on the subject of the taxation of lands and buildings, I beg to report that no taxation on land or buildings is provided for by the fiscal arrangements of the colony, but that house property in St. John's is assessed as follows:—

Freehold, 3 per cent. on yearly value;

Leasehold, 3 per cent. on yearly value;

Occupier, 6 per cent. on yearly value;

Under the Municipal Act, the assessment being for water supply. The total sum raised by the above is 28,749 dollars for 1889.

I have, &c.
(signed) *J. Withers,*
pro Colonial Secretary.

NEW SOUTH WALES.

Lord *Carrington* to Lord *Knutsford.*

Government House, Sydney,
My Lord, 1 October 1890.

In reply to your Lordship's Circular Despatch of the 29th April last requesting information as to taxation on land and taxation of buildings in this colony, I have the honour to forward the enclosed papers on the subject, which I have received from the Colonial Secretary, giving the information desired, so far as it can be obtained.

I have, &c.
The Right Hon. Lord Knutsford, G.C.M.G., &c. &c. &c. (signed) *Carrington.*

Neither land nor buildings are taxed for national revenue in New South Wales. For local purposes the Municipalities Act (31 Vict. No. 12), provides that municipalities may levy rates of not more than one shilling in the £. for ordinary purposes, and not more than one shilling in the £. for special purposes. The assessment is made in the following manner, viz.:—

> Upon nine-tenths of the fair average rental of all buildings and cultivated lands, or lands which are, or have been, let for pastoral, mining, or other purposes, whether such land or buildings be actually in occupation or not, and upon five per cent. of the capital value of the fee-simple of all unimproved land.

Land is not taxed separately from buildings unless it be not improved (that is in effect unoccupied); it is therefore impossible to distinguish, as this return requires, taxation on land from taxation on buildings.

The attached statement shows the valuation of lands and buildings for purposes of local taxation and the amount of taxation for the year ended February 1890.

VALUATION of Land and Buildings subject to Municipal Taxation in New South Wales.

	Capital.	Annual.
	£.	£.
Value of unimproved land - - - -	15,665,508	783,275
Value of improved lands, buildings, &c. -	111,546,538	7,009,075
Total - - £.	127,212,046	7,792,350

TAXATION.

	£.
For general local purposes - -	383,426
For lighting - - - - - -	47,283
For water and other rates - -	24,069
Total - - - £.	454,778

The

The area of the colony within municipal boundaries comprises only 1,384,926 acres, the remainder of the colony being 197,463,074 acres. The value of lands outside municipal limits is approximately 120,000,000 *l.*, and the value of improvements thereon, 61,000,000 *l.*; total, 181,000,000 *l.* No tax is levied on either land or improvements.

VICTORIA.

The Earl of *Hopetoun* to Lord *Knutsford.*

Government House, Melbourne,
3 July 1890.

My Lord,

In reply to your Lordship's Despatch, requesting, for the information of the House of Commons, certain particulars relative to taxation on land and buildings in this colony, I have the honour to transmit a Return prepared by the Government Statist, affording the desired information.

I have, &c.
(signed) *Hopetoun.*

The Right Hon. Lord Knutsford, G.C.M.G., &c. &c. &c.

VICTORIA.—TAXATION on LAND and BUILDINGS.

	Percentage of Annual Value.
Taxation by General Government on land only	7·0
Taxation by Local Government on land and buildings	5·7
Taxation by Local and General Government on land and buildings	5·8
	£.
Amount raised annually for national purposes on land only	124,308
Amount raised annually for local purposes on land and buildings	732,324
Total amount raised annually on land and buildings £.	856,632
	Per Cent.
Proportion which the amount raised annually by the General Government by means of taxation on land bears to the total taxation by the General Government	3·3
Proportion which the amount raised annually by the Local Government by means of taxation on land and buildings bears to the total taxation by the Local Government	80·0
Proportion which the amount raised annually by the General and Local Government by means of taxation on land and buildings bears to the total taxation by the General and Local Government	18·4

Note.—The General Government taxes land held in large blocks, viz.:—7,080,968 acres in all, but does not tax blocks under 640 acres in extent, or any blocks not worth 2,500 *l.*, or any buildings. The tax is upon the capital value, and no return is made of the annual value, but for the purpose of this table the latter has been assumed to be five shillings per acre. The Local Government, which taxes both land and buildings, does not separate the two, and therefore it is not possible to give a statement for the taxation on the one apart from that on the other.

(signed) *H. H. Hayter,*
Government Statist.

Office of the Government Statist, Melbourne,
26 June 1890.

SOUTH AUSTRALIA.

The Earl of *Kintore* to Lord *Knutsford*.

Government House, Adelaide,
16 September 1890.

My Lord,

With reference to your Lordship's Despatch of the 29th April, I have the honour to forward a Return prepared by the Under Secretary and Government Statist, at my request, giving full information on the taxation of land and buildings in South Australia.

I have, &c.
(signed) *Kintore.*

Return showing, for Year 1889, in South Australia—

1. Taxation on Land—

(*a.*) The per-centage on the annual value which the rate levied amounts to = 4⅛th per cent.

	£.
(*b.*) The total amount raised for local purposes* - - -	122,369
For national purposes † - - - - - - -	67,877
Total - - -	£. 190,246

(*c.*) The per-centage which the amount raised by taxation of land bears to the total taxation = 9½ per cent. on land only (for national purposes).

* On lands and buildings.
† On unimproved value of land.

2. Taxation of Buildings—

(*a.*) The per-centage on the annual value which the rate levied amounts to = 4¾ per cent. on lands and buildings combined (for local purposes only).

	£.
(*b.*) The total amount raised for local purposes* - - -	122,369
For national purposes - - - - - - -	nil.
	£. 122,369

(*c.*) The per-centage which the amount raised by taxation of buildings bears to the total taxation = 7½ per cent. (estimated) for local purposes only.

* On lands and buildings.

Memorandum.—The Land Tax Act, 323, of 1884 (herewith), imposes for national purposes ½ *d.* in the £. on the value of the fee-simple, less the value of the improvements thereon. The total assessment is 32,580,000 *l.*

Acts 190, of 1880, and 419, of 1887, the Municipal Corporations and District Councils Acts (herewith) regulate the rating, for local purposes, upon an assessment of the annual rent, including both land and buildings. The rate is usually 1 *s.* in the £. The total assessed annual value is 2,520,112 *l.*

A return of such assessment is appended, marked A.

The value of the buildings, and of the land, cannot be distinguished.

Chief Secretary's Office, Adelaide,
12 September 1890.

(signed) *L. H. Sholl,*
Under Secretary and Government Statist.

A.—Decennial Return showing the Aggregate Receipts and Expenditure of Municipal Corporations and District Councils.

Year.	Amount of Assessment.	Amount of Rates Collected during Year.	Amount of Government Grant-in-Aid of Rates, &c., &c.	Amount of Private Subscriptions Collected.	Amount of Government Grant-in-Aid of Private Subscriptions.	Amount derived from Crown Lands.	Amount derived from other Sources.	Total Receipts.	Office Expenses and Salaries.	Amount expended on Public Works
Corporations:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1880	711,158 9 2	41,460 14 –	27,712 14 2	4,539 3 4	59 18 11	576 10 9	56,049 1 8	131,033 7 11	7,485 10 6	67,110 18 8
1881	767,901 10 –	49,369 3 6	32,793 10 4	4,901 12 6	—	509 17 1	61,220 19 7	156,571 10 3	8,226 2 2	87,642 15 4
1882	824,064 8 –	48,878 18 3	33,514 15 7	5,163 11 6	—	850 – 7	67,781 6 8	162,526 7 11	9,132 16 2	85,565 10 3
1883	1,016,700 18 –	59,174 6 5	40,438 10 10	9,521 1 1	—	694 15 7	73,019 10 4	183,365 17 1	11,514 – 7	99,478 16 9
1884	1,118,056 1 9	67,119 2 7½	44,950 11 –	25,149 17 8½	—	3,962 17 5	62,819 – 7	204,497 3 7¾	13,485 3 1	113,321 – 9
1885	1,140,107 12 –	58,257 1 7	25,397 13 5	2,891 12 –	—	742 17 2	71,720 4 3	159,177 17 –	11,763 16 10	76,025 2 5
1886	1,078,370 6 11	54,053 1 2	22,017 9 11	760 7 2	—	753 19 –	64,830 10 7	142,733 16 8	11,711 9 –	66,040 12 5
1887	952,377 19 –	50,064 11 9	7,720 12 8	420 15 3½	—	733 12 1	51,806 17 8¾	111,144 3 3¾	11,415 16 –	43,052 17 10
1888	968,806 9 –	49,316 11 10¾	5,924 14 2	2,216 10 6	—	2,790 15 10	58,595 12 6	119,371 6 2½	10,738 2 7	41,997 18 8½
1889	974,996 19 –	61,039 3 10	9,789 6 4	677 11 5	—	1,784 8 1	39,002 2 8	114,415 17 4¾	11,359 11 11	49,464 19 5
District Councils:										
1880	974,736 2 1	43,724 9 11	33,273 18 11	721 15 5	3,211 10 –	3,062 9 6	15,916 1 6	111,335 15 8	12,134 – 8	68,467 7 6
1881	1,044,473 2 7	44,726 15 7	34,795 12 –	548 14 10	—	2,858 11 5	15,481 – 10	113,592 17 8	12,442 6 2	73,608 4 5
1882	1,077,959 9 6	46,814 13 11	34,603 4 11	590 8 9	—	2,906 2 7	16,738 – 9	116,350 5 1	12,643 15 1	74,597 11 6
1883	1,070,817 13 1	46,172 2 2	34,933 7 4	972 3 2	—	2,565 12 –	14,246 11 10	112,529 9 5	12,184 6 –	72,150 13 9
1884	1,105,750 18 –½	47,418 13 4½	37,098 13 1	997 4 1	—	2,429 15 10	17,309 15 4½	119,082 18 2¼	13,056 6 5½	77,304 7 3
1885	1,133,075 5 11	49,390 4 1	36,358 4 7	957 1	—	2,090 16 1	18,357 10 –	120,286 9 8	12,199 10 –	77,191 16 –
1886	1,190,929 12 8	49,449 6 10	32,265 12 3	943 8 2	—	3,498 3 2	22,745 17 3	121,715 – 11	13,076 6 4	78,321 1 1
1887	1,156,711 7 6½	44,371 8 5	19,770 7 4	220 13 6	—	3,288 2 11	19,813 9 8	96,636 14 5	12,288 14 9	58,535 19 10
1888	1,355,981 5 3	46,148 17 –½	20,092 8 3	220 5 7	—	4,150 17 1	20,898 5 9	99,012 13 8¾	15,751 17 3	53,433 9 11½
1889	1,545,116 12 1¾	61,329 19 1	80,807 16 7	283 5 –	—	7,161 11 7½	27,268 12 3½	190,741 – 5½	19,663 13 3	52,497 4 11½

Compiled from Returns furnished to Government by Corporations and District Councils.

L. H. Sholl, Government Statist.

QUEENSLAND.

Sir *H. W. Norman* to Lord *Knutsford.*

Government House, Brisbane,
9 July 1890.

My Lord,

In compliance with the request contained in your Lordship's Circular Despatch of 29th April ultimo, I have the honour to submit copy of a letter from my Chief Secretary, supplying information as to taxation on land and taxation on buildings in Queensland.

I have, &c.
(signed) *H. W. Norman.*

The Right Honourable
The Secretary of State for the Colonies,
&c. &c. &c.

Chief Secretary's Office, Brisbane,
7 July 1890.

Sir,

In compliance with the request contained in Lord Knutsford's Despatch of the 29th of April last, I have the honour, by direction, to forward to your Excellency, for transmission to the Colonial Office, the accompanying Returns (2), showing the annual value of the lands and buildings in the Colony of Queensland.

I have, &c.
(signed) *Boyd D. Morehead.*

His Excellency
Sir Henry W. Norman, G.C.B.,
&c. &c. &c.,
Governor.

RETURN showing the Annual Value of Lands and Buildings in the Colony of Queensland for the Year ended 31st December 1889.

	£.
Annual value of rateable property in divisions and municipalities for the year ended 31st December 1889	3,982,799
Rates levied on the above	240,519
Percentage on the annual value which the rates levied amount to	6·04

The above taxation is for local purposes only, there being no taxation by the State on lands and buildings in Queensland.

The Treasury, Queensland, 30 June 1890.

ESTIMATED Net Annual Value of Rateable Property (Lands and Buildings) in the Colony of *Queensland* for the Year ended 31st December 1889.

	Capital Value.	Annual Value.	Rates Levied for Local Purposes.
MUNICIPALITIES AND SHIRES:—	£.	£.	£.
Total Rateable Property	26,836,905	1,778,361	—
General Rates	-	-	88,926
Separate Rates	-	-	45,074
Special Rates	-	-	20,182
			154,182
DIVISIONS:—			
Freehold	24,586,073	1,629,216	64,963
Selections and Homesteads	4,037,212	267,532	9,381
Lands Leased for pastoral purposes	4,643,291	307,690	11,993
	33,266,576	2,204,438	86,337
TOTAL £.	60,103,481	3,982,799	240,519

MODE OF RATING.

Town and suburban land, improved.	Two-thirds of the rent, but not less than 5 per cent. on capital value.
Town and suburban land, unimproved.	Not less than 8 per cent. nor more than 10 per cent. on capital value.
Country land	Not less than 5 per cent. nor more than 8 per cent. on capital value.
Pastoral leaseholds	The annual value to be taken at rent payable under the lease.
Mines	The annual value to be estimated on surface value and buildings only.

The Treasury, Queensland, 30 June 1890.

TASMANIA.

Sir *R. G. C. Hamilton* to Lord *Knutsford.*

Government House, Hobart,
My Lord, 31 July 1890.

I HAVE the honour to forward to you the accompanying Memorandum I have received from my Prime Minister in reference to your Circular Despatch of 29th April last, requesting to be supplied with information as to taxation on land and taxation on buildings in Tasmania, to be included in a return to be laid before the Imperial Parliament.

I have, &c.
The Right Honourable the (signed) *R. G. C. Hamilton.*
Secretary of State for the Colonies.

MEMORANDUM for His Excellency the Governor.

Premier's Office, Hobart, 1 August 1890.

THE Premier has the honour to return to your Excellency the Secretary of State's Circular Despatch of the 29th April 1890, requesting to be supplied with information as to taxation on land and taxation on buildings in Tasmania, to be included in a return to be laid before the Imperial Parliament.

The Registrar General has prepared a statement giving the particulars inquired for so far as practicable, copy of which is attached, but it has been found impossible to fully comply with Lord Knutsford's wishes, as the one tax in this Colony includes both descriptions of property.

(signed) *P. O. Fysh.*

TAXATION on Land and Buildings in Tasmania.

(*a.*) The percentage on the annual value of rateable property (estimated at 1,102,397 *l.*) which the rate amounts to is 9·95 per cent., real estate duty being 37,668 *l.*; rural police rate, 8,211 *l.*; police districts, municipal police rate, 22,023 *l.*; municipalities' local rates, 25,448 *l.*; town boards, 385 *l.*; road trusts, 15,998 *l.*

(*b.*) The amount raised for national purposes is, therefore, 67,902 *l.*, and for local purposes, 41,831 *l.*, or, in all, 109,733 *l.*

(*c.*) The percentage of this to total taxation (504,945 *l.*) is consequently 21·73 per cent.

(signed) *R. M. Johnston,*
24 July 1890. Registrar General and Government Statistician.

Note.—Results for lands and buildings cannot be separated in Tasmania.

WESTERN AUSTRALIA.

Acting Governor Sir *M. Fraser* to Lord *Knutsford.*

Government House, Perth,
My Lord, 9 July 1890.

In reply to Circular Despatch, dated 29th April, asking for certain information as to taxation on land and taxation on buildings in this colony, I have the honour to state that there are no land taxes or house taxes here, but there is a power given to municipalities to raise money for local purposes up to a limit of one shilling and sixpence in the pound on rateable value. In addition to this, in places where the Health Act is adopted, there may be a rate levied not exceeding threepence in the pound.

I regret to find there are no means of ascertaining exactly what may be the total amount thus raised for local purposes, so I am unable to furnish your Lordship with any further information on the subject.

I have, &c.
(signed) *Malcolm Fraser.*

The Right Hon.
Lord Knutsford, G.C.M.G.,
&c. &c. &c.

NEW ZEALAND.

The Earl of *Onslow* to Lord *Knutsford.*

My Lord, Wellington, 6 August 1890.

With reference to your Lordship's Circular Despatch of 29th April last, requesting certain information as to taxation on land and taxation on buildings in this colony, I have the honour to inform your Lordship that it is not possible to supply separate returns of the taxation on land and buildings, as the rates and taxes are assessed and levied on both together.

The answers to your Lordship's questions will therefore run as follows:

Taxation on Land and Buildings.

(*a.*) The percentage on the annual value which the rate levied amounts to, 8·77 per cent.

(*b.*) The total amount raised, the total for local and national purposes being stated separately:

	£.
Local - - - - -	338,355
National - - - - -	192,042
Total - - -	£. 530,397

(*c.*) The percentage which the amount raised by taxation of land and buildings bears to the total taxation, 21·23 per cent.

I have, &c.
(signed) *Onslow.*

The Right Hon.
Lord Knutsford, G.C.M.G.
&c. &c. &c.

CAPE.

Sir *H. B. Loch* to Lord *Knutsford.*

Government House, Cape Town,
20 June 1890.

My Lord,

I HAVE the honour to enclose for your Lordship's information, with reference to your Circular Despatch of the 29th April last, a copy of a Minute from Ministers, giving information respecting taxation of land and buildings in the colony.

I have, &c.
(signed) *Henry B. Loch,*
Governor and High Commissioner.

The Right Hon.
Lord Knutsford, G.C.M.G.,
&c. &c. &c.
Colonial Office.

Ministers to Governor.

Prime Minister's Office, Cape Town,
19 June 1890.

(Minute.)

IN acknowledging the Minute of His Excellency the Governor of the 31st ultimo, transmitting a Circular Despatch from the Secretary of State, asking for as full and accurate information as possible upon the subject of taxation of land and taxation of buildings in the Cape Colony, Ministers have the honour to forward a copy of a report by the Assistant Treasurer of the Colony giving all the information that can possibly be obtained.

(signed) *J. Gordon Sprigg,*

11 June 1890.

There is no land tax in the form of a general rate for national purposes in this colony, and there is no complete and reliable valuation of land, either for national or for local purposes.

There is a valuation for Divisional Council purposes, but it is a partial one, not taking in land in native locations, the Division of Herschel, and the native territories; and there is a valuation for municipal purposes of land and tenements in towns and villages.

The only source of information as to these partial valuations and the taxations thereon, is the Statistical Register, and the figures given for 1889 are as follows, viz.:

	£.
Council purposes - - - - - -	35,436,046
Municipal purposes - - - - -	13,529,569

Total amount of assessment (not stated).

Total amount of taxation received:

	£.
Divisional Councils - - - - - -	88,330
Municipalities - - - - - - -	166,514

There is no taxation at present either for general or for local purposes of buildings. Up to 1888 there was a direct taxation on buildings for national purposes, but the Act was repealed last year.

Taxation for local purposes is levied not on buildings alone, but on buildings and land, valued as one.

The last valuation of buildings in 1888, for national purposes, gave:

	£.
Valuation - - - - - - -	16,152,590
Taxation - - - - - - -	101,106

Percentage of taxation on total taxation of colony:—
£. 1,595,457 - - - - - - - - 6·34

The figures given, however, will not admit of comparison with returns from other countries and colonies.

NATAL

Sir *C. B. H. Mitchell* to Lord *Knutsford.*

Government House, Pietermaritzburg, Natal,
16 October 1890.

My Lord,

I HAVE the honour to acknowledge the receipt of your Lordship's Despatch (Circular) of the 29th April last, transmitting a copy of an Address presented by the House of Commons to the Queen, praying for a Return to be laid before Parliament, giving certain information as to taxation on land, and taxation of buildings in European countries and elsewhere, and requesting me to obtain and transmit to your Lordship as full and correct information as possible on this subject as regards Natal.

2. I submit to your Lordship a copy of a Return which I have caused to be prepared, giving such information as can be obtained.

Colonial Secretary. 15 October 1890.

It will be observed that there is no taxation for general colonial purposes in Natal, and that as, for the purposes of borough taxation, land and buildings are valued together, it has not been found possible to furnish *separately* the particulars asked for regarding taxation on land and taxation of buildings.

I have, &c.

The Right Hon.
the Lord Knutsford, G C.M.G.,
&c. &c. &c.

(signed) *C. B. H. Mitchell.*

Enclosure in Despatch of 16 October 1890.

RETURN showing the Taxation of Land and Buildings in the Colony of Natal.

Public Body levying the Tax.	Percentage on the Freehold Value of Land and Buildings which the Rate levied amounts to.	Total Sums raised during the last Financial Year. For Local Purposes.	Total Sums raised during the last Financial Year. For National Purposes.	Remarks.
		£. s. d.	£. s. d.	
Corporation of Pietermaritzburg - - -	1 $\frac{3}{32}$ per cent. -	*16,689 13 -	Nil -	*Including Water-rate of $\frac{1}{4}$ d. in £. General rates 2$\frac{3}{4}$ d. in £. on £. 1,265,023. Water-rate $\frac{1}{4}$ d. in £. on £. 1,053,406.
Corporation of Durban -	1$\frac{1}{4}$ per cent. - -	22,092 14 5	- Nil -	Excluding Water-rate.
Newcastle Local Board -	$\frac{5}{12}$ per cent. - -	411 5 10	- Nil -	- - ditto.
Ladysmith Local Board -	1$\frac{1}{4}$ per cent. -	1,288 17 6	- Nil -	- - ditto.
Verulam Local Board -	$\frac{5}{12}$ per cent. - -	165 - -	- Nil -	- - ditto.
	Note.—The Municipalities and Local Boards in Natal levy their rates on the freehold value of properties, the land and buildings being valued together; statistics of the taxation of land separate from the taxation of buildings cannot therefore be furnished.			
Colonial Government -	14 *s.* per native hut, irrespective of value.	- Nil -	76,004 12 -	With the exception of native hut tax, no tax is imposed by the Government on land or buildings.

Colonial Secretary's Office, Natal,
Pietermaritzburg, 15 October 1890.

(signed) *F. S. Haden,*
Colonial Secretary.

BRITISH GUIANA.

Lord *Gormanston* to Lord *Knutsford.*

Government House, Georgetown, Demerara,
My Lord, 24 September 1890.

I HAVE the honour to reply to your Circular Despatch of the 29th of April, transmitting a copy of an Address to the Queen, and asking for information as to taxation on land and taxation of buildings in this colony.

2. By the term "national purposes" used in the Resolution, I am, I presume, to understand the general administration and public purposes of the colony for which taxation is imposed by the Colonial Legislature and collected by the Government.

3. In this sense there is no taxation of land or buildings in British Guiana. The only tax on land imposed by the Colonial Legislature, and collected by the Government, is a tax on each acre of land in this colony being part of or worked with a plantation which contains more than fifty acres under cane cultivation, and on which sugar is manufactured at the following rates: —

(1.) For each acre of land under cane cultivation	$2 50
(2.) For each acre of land empoldered but not under cane cultivation	0 02

This tax is payable by the proprietors of plantations, to be applied exclusively in diminution of the amounts payable by the employers of indentured immigrants to the immigration fund and not otherwise. The dollar of one hundred cents is equivalent to four shillings and twopence.

4. There being no assessment of the value of agricultural land in the colony, and the price of sugar, molasses, and rum being subject to constant fluctuations, it is difficult to state the percentage on the annual value which this rate amounts to. The purpose for which this rate is levied seems, however, to exclude it from the scope of the Resolution.

5. In the city of Georgetown, the town of New Amsterdam, and in certain districts called incorporated villages, the taxation imposed and collected by the municipality or local authority for local purposes only, is confined to an assessment on the appraised value of lands and buildings, there being no other taxation imposed. This assessment is made on the land alone if there is no building on it, otherwise land and buildings are assessed collectively. The assessment throughout the colony for the year 1889 was at the rate of two per cent. on the appraised value, and the amounts raised were: —

	£.
(1.) In the city of Georgetown	27,590
(2.) In the town of New Amsterdam	4,774
(3.) In the incorporated villages	3,375

I have, &c.
(signed) *Gormanston.*

The Right Hon.
Lord Knutsford, G.C.M.G.
&c. &c. &c.

TRINIDAD.

Sir *W. Robinson* to Lord *Knutsford.*

My Lord, Government House, 13 August, 1890.

With reference to your Lordship's Circular Despatch of the 29th of April last, I have the honour to forward herewith copies of letters from the Government Statist here and the Commissioner of Tobago, furnishing, as far as is practicable, the information desired by the House of Commons as to the taxation on land and the taxation on building in the islands forming this colony.

11 Aug. 1890.
6 June 1890.

I have &c.
(signed) *William Robinson.*

The Right Hon.
Lord Knutsford, G.C.M.C.
&c. &c. &c.

Enclosure No. 1.

The Government Statist to the Colonial Secretary.

Sir, Tranquillity, 11 August 1890.

In compliance with His Excellency's wishes, as conveyed in your letter of 30th May last, I have now the honour to forward the information asked for in the Secretary of State's Circular Despatch of 29th April.

I have delayed replying pending the receipt of the Wardens' Produce Returns, in order to have some data for fixing the value of land, such value depending on the extent of the existing cultivation.

The total acreage on the assessment rolls for 1889 was 368,000 acres; of this I estimate 140,000 to be under cultivation. Six wardens have sent in complete returns for 1889, showing a cultivated area in their ward unions of 108,000 acres; in the remaining ward unions there were in 1879 (latest published return) 31,500 acres under cultivation, so that my estimate cannot be considered excessive.

In 1879 Governor Irving estimated the probable loss to the revenue by the change in the mode of assessing the land-tax at 10,000 *l.* per annum; in other words, the change relieved the landed interest at once of 10,000 *l.* of taxation, and that relief at the present time is equal to nearly double that amount, as the following figures show:—

Former mode of assessment:

		s.	*d.*		£.	£.
140,000	acres at	5	–	=	35,000	
228,000	,,	–	3	=	2,850	
						37,850

Present mode:

368,000	,,	1	–	–	–	18,400
						£. 19,450

It would be interesting to note how Trinidad will compare (when these returns are all published) with other countries in this matter of land taxation.

The Secretary of State's Despatch is returned herewith.

I am, &c.,
(signed) *H. J. Clark,*
Government Statist.

The Honourable
The Colonial Secretary.

Information asked for by the House of Commons, *vide* Circular Despatch, 29th April 1890.

1. Taxation on Land :

(*a.*) *The Percentage on the Annual Value which the Rate levied amounts to*:

The assessment on land, which, previous to 1st January 1880, was levied at sixpence in the pound of the value, cultivated land being valued at 10 *l.*, and uncultivated at 10 *s.* an acre, was on that dated converted into a uniform rate of 1 *s.* per acre on *all* land, and no further cultivation returns were required from proprietors. From data furnished me by the various wardens, I estimate the present rate to be equal to a third of the value, or $1\frac{1}{4}$ per cent. instead of $2\frac{1}{2}$ per cent., as formerly.

(*b.*) *The Total Amount raised, the Total for Local and National Purposes being stated separately :*

The amount of land tax actually paid in 1889 was 17,755 *l.* The whole amount is carried to the credit and forms part of the general revenue of the colony. Outside of the three boroughs no local revenues are raised in the colony, all expenditure being defrayed from general revenue.

(*c.*) *The Percentage which the Amount raised by Taxation of Land bears to the Total Taxation :*

The revenue derived from the taxation of land may be taken as being from 5 per cent to $5\frac{1}{2}$ per cent. of the total revenue raised by taxation.

2. Taxation of Buildings :

(*a.*) *The Percentage on the Annual Value which the Rate levied amounts to :*

The house tax levied by the general Government on buildings (outside the boroughs), is at the rate of $7\frac{1}{2}$ per cent. on rentals over 5 *l.*, and a fixed rate of 4 *s.* each on rentals less than 5 *l.*

In the three boroughs the rates levied are as follows :—

Port of Spain	5 per cent.
San Fernando	7 „
Arima	5 „

(*b.*) *The Total Amount raised, the Total for Local and National Purposes being stated separately :*

The amount raised by the house-tax (outside the boroughs) in 1889, was 11,660 *l.*, which, like the land-tax, is carried to the credit and forms part of the general revenue of the colony.

In 1889 the amounts raised in the three boroughs, and which are solely applicable to municipal purposes, were as under :—

	£.
Port of Spain	8,518
San Fernando	1,779
Arima	708

(*c.*) *The Percentage which the Amount raised by Taxation of Buildings bears to the Total Taxation :*

The amount raised by the taxation of buildings outside the boroughs amounts to 3 to $3\frac{1}{2}$ per cent. of the total revenue raised by taxation.

The amounts raised by house-tax in the three boroughs bear the following proportions to the total revenues of such boroughs respectively :

Port of Spain	49 per cent.
San Fernando	39 „
Arima	63 „

(signed) *H. J. Clark*,
Government Statist.

Port of Spain, Trinidad,
11 August 1890.

Enclosure No. 2.

The Commissioner of Tobago to His Excellency the Governor.

Sir, Government Office, 6 June 1890.

WITH reference to the Secretary of State's Circular Despatch of the 29th April 1890, transmitting a copy of an Address presented by the House of Commons to the Queen, praying for a Return to be laid before Parliament, giving certain information as to taxation on land and taxation of buildings in European countries and in the United States of America, I have the honour to state that the present law relating to the taxation of lands and buildings in Tobago is an entirely new measure, and comes into operation for the first time in the current year. It is, therefore, impossible for me to furnish all the particulars asked for.

2. The annual tax on land is five pence (5 *d.*) for every acre. Buildings are taxed as follows;—

> On every house, the rent or annual value of which does not exceed two pounds ten shillings (2 *l.* 10 *s.*), an annual tax of two shillings and sixpence (2 *s.* 6 *d.*); and on every house, the rent or annual value of which exceeds two pounds ten shillings (2 *l.* 10 *s.*), an annual tax at the rate of seven pounds ten shillings (7 *l.* 10 *s.*) for every hundred pounds (100 *l.*) of such rent or value.

3. The total amount raised on taxation on lands and buildings will be devoted to national purposes. It is estimated that the taxation on lands and buildings will yield about one-fifth of the total taxation of the island.

I have, &c.
(signed) *L. G. Hay,*
Commissioner.

His Excellency Sir Wm. Robinson, K.C.M.G.,
Governor, &c., Trinidad and Tobago.

BRITISH HONDURAS.

Administrator *Melville* to Lord *Knutsford.*

Government House, Belize,
My Lord, 13 October 1890.

I HAVE the honour to reply to your Lordship's Circular Despatch, dated 29th April 1890, with which was forwarded a copy of an Address, presented by the House of Commons to the Queen, praying for a Return to be laid before Parliament, giving certain information as to taxation on lands and taxation of buildings in European countries, in the United States of America, and in British Colonies; which information your Lordship desired should be furnished, as regards British Honduras.

2. I regret that the taxation of lands and the taxation of buildings, as levied in this colony, renders it impossible for a return to be furnished, such as is called for in your Lordship's Despatch already referred to

3. Two different taxes are levied on land exclusively:—

a. On logwood and mahogany works.

b. On rural lands.

Neither of these taxes are assessed on the annual value of the lands, and it is impossible to form even an approximate estimate of the annual value. The proceeds of the taxations are credited to the general revenue of the colony and in 1889 the amount collected was $11,873 55 *cts.* (Eleven thousand eight hundred and seventy-three dollars and fifty-five cents).

4. A tax on all properties situated in "towns" is levied at four per centum (4 per cent.) on the annual values, but this includes both lands and buildings. An account of the amount collected on houses, or the amount collected on lands, is not kept, nor are there any means of ascertaining these details. The proceeds of this tax are devoted to municipal expenditure, eight thousand one hundred and seventy-eight dollars and forty-one cents ($8,178 41 *cts.*) being collected in 1889.

I have, &c.,
(signed) *Geo. Melville,*
Administrator.

The Right Honourable
Lord Knutsford, K.C.M.G.,
Downing Street.

GRENADA.

Sir *W. Hely-Hutchinson* to Lord *Knutsford.*

My Lord, Grenada, 28 August 1890.

I HAD the honour to receive, on the 29th May, your Lordship's Circular Despatch of the 29th April, asking for certain information in regard to taxation on land and taxation on buildings in Grenada, to be laid before Parliament.

2. There has been some unavoidable delay in replying to your Lordship's Despatch, as it was necessary to apply to the several parochial boards for information in regard to taxation for local purposes, and I have only now been placed in a position to deal with the matter.

3. As regards taxation on land for public purposes, there is no assessment, the land tax being levied on the acreage.

4. As regards taxation for local or parochial purposes as distinct from general public purposes, owing to the varying rates levied in the several parishes in accordance with the powers vested in the parochial boards, under the Parochial Boards Ordinance, extracts from which, bearing upon the point, I enclose for your Lordship's information; it is not practicable to give the percentage on the annual value for the island as a whole, or to throw the information exactly in the form enclosed in your Lordship's Despatch, but I have caused the information received from the parochial boards to be summarized in the enclosed table, which also includes particulars as to taxation for public purposes.

I have, &c.
(signed) *Walter Hely-Hutchinson.*

The Right Honourable
Lord Knutsford, G.C.M.G.
&c. &c. &c.

Enclosure No. 1.

EXTRACTS from Parochial Boards Ordinance, 1889.

37. The amount required for carrying out the provisions of this ordinance within the boundaries of any town shall be raised by an assessment and rate upon all rateable property within such boundaries, assessing the same at nine-tenths of the fair average annual rental of all buildings and cultivated land or lands which are or have been let for the purpose, and at the rate of 20 per cent. upon the capital value of the fee simple of all unimproved lands, such average rental and capital value of all such rateable property to be estimated by valuers as hereinafter provided, and notice of such assessment and rates shall be given as hereinafter provided. Provided that no such rate shall exceed one shilling in the pound on the assessed value of all such rateable property calculated and determined as hereinbefore directed. And the rate so imposed as aforesaid shall be payable by the occupier of the property for which such rate is payable if occupied, and in case of default, or if unoccupied, shall be payable by the lessee or owner. Provided also that nothing herein contained shall prevent any private arrangement between landlords and tenants as between themselves with respect to their ultimate liability to rates respectively.

38. For the purpose of constructing and maintaining any works for the draining of lands, water supply, sewerage, or lighting, or any other special purposes within the town boundaries, the board may establish special rates, and may levy the same upon the owners or occupiers of any property within the boundaries aforesaid. Provided that such special rates so levied shall not in the aggregate in any one year exceed two shillings in the pound on the annual value of the rated property assessed as aforesaid.

39. The special and general rates taken together for any town shall not at any one time exceed three shillings in the pound of the assessment of the rateable property, and no special rate shall at any time be made so that together with any special rates heretofore made, and for the time in force, it shall exceed two shillings in the pound of such assessment for the time being.

52. For the purpose of establishing a road fund the parochial board shall have power to make an assessment of all real and immovable property within the parish outside the town boundaries, and levy a rate upon the owners or occupiers

occupiers thereof. And with respect to the making of such assessment or valuation, and with respect to the imposing, altering, amending, and enforcing of such rates, the board shall be governed by the provisions of this ordinance with respect to assessments and rates within the town boundaries. For the purposes of this section it shall not be lawful to impose a rate exceeding one shilling in the pound of the assessment. Provided always that when the value of any property assessed under this section shall be so small as not to yield a rate exceeding the sum of three shillings, it shall be lawful to levy upon the owner or occupier thereof a rate of three shillings for every year.

53. All male adults not possessed of real or immovable property within the parish, but who shall in any wise use any road wholly or partially maintainable from the road fund shall be liable to pay in every year to the parochial board as bye-way rate the sum of three shillings.

Enclosure 2.

(I.) Taxation on Land.

	(*a.*) The Percentage on the Annual Value which the Rate levied amounts to.	(*b.*) The Total Amount raised.	(*c.*) The Percentage which the Amount raised by Taxation of Land bears to the Total Taxation.
Government - -	The land-tax is levied on acreage, there is no assessment.	Including house-tax, which is not kept separate, the amount raised in 1889 was 4,786 *l.*	Lands and buildings together are 10·42 per cent. of the total taxation.
Local Taxes:		£.	
Parish of St. George -	Upon nine-tenths of the estimated annual value of all cultivated lands and tenantable buildings, 5 per cent. - - - -	370	
Parish of St. John -	1¼ per cent. on 20 per cent. of the annual value of uncultivated land - - - - -	34	
	1¼ per cent. on nine-tenths of the annual value of cultivated land -	136	
Parish of St. Mark -	2½ per cent. on buildings and cultivated lands, 1⅜rds per cent. on uncultivated land - - -	260	
	3¾ per cent. on improved lands and buildings, and 2½ per cent. on unimproved lands within the town - - - - -	150	
	(Rate on male adults, 3 *s.*) - -	34	
Parish of St. Patrick -	Within the Town:—		
	Houses and lands, 7½ per cent. -	144	
	Outside the town, 2½ per cent. -	519	
	(Rate on male adults, 3 *s.*) - -	14	
Parish of St. Andrews	Within the Town:—		
	On cultivated land, 7 per cent. -	13	
	On uncultivated land, 2¼ per cent. -		
	Outside the Town:—		
	On cultivated land, 2½ per cent. -	432	
	On uncultivated land, 1¼ per cent.		
	(Rate on male adults, 3 *s.*) - -	2	
Parish of St. Davids -	On nine-tenths of the annual value of cultivated land, 5 per cent.	218	
	On unimproved land, 2½ per cent. -		
	Total Local Taxation - - £.	2,326	

(II).—Taxation of Buildings.

	(a.) The Percentage on the Annual Value which the Rate levied amounts to.	(b.) The Total Amount raised.	(c.) The Percentage which the Amou raised by Taxation of Buildings bears to the Total Taxation.
Government - -	On buildings whose Annual value is 10 *l.* and upwards, 4⅛ per cent.; under 10 *l.*, 2½ per cent. - - - - - -	*See* I. (*b*)	*See* I. (*c*)
Local Taxes:		£.	
Parish of St George	3 per cent., street - -	299	
	1¼ per cent, sanitary and lighting-	133	
	3 per cent, house - - -	330	
	6 per cent., water - - -	750	
	2½ per cent., extra water - -	100	
Parish of St. John -	Outside the Town:		
	1¼ per cent. on nine-tenths of the annual value - - -	28	
	There is a further rate of 3 *s.* on premises under the annual value sufficient to raise 3 *s.* -	50	
	Within the Town:		
	4⅛ per cent. on nine-tenths of the annual value of houses and buildings - - - - -	172	
	4½ per cent. on 20 per cent. of the capital value of unimproved lots - - - - -		
	A water rate of 6¾ per cent. calculated as per foregoing clause	258	
Parish of St. Mark -	*See* I. (*a*)	*See* I. (*b*)	
Parish of St. Patrick	*See* I (*a*)	*See* I. (*b*)	
Parish of St. Andrew	Within the town, 7 per cent. -	198	
	Outside the town, 2⅛ per cen . -	351	
Parish of St. David -	5 per cent. on nine-tenths of the annual rental - - - -	138	
	Total Local Taxation - - £.	2,807	

SEYCHELLES.

Administrator *T. Risely Griffith* to Lord *Knutsford.*

Government House, Seychelles,
14 July 1890.

My Lord,

With reference to your Lordship's Circular Despatch of the 29th April requesting information as to the taxation of lands and buildings in Seychelles, I have the honour to enclose a memorandum which has been prepared by the Warden of Mahé, submitting such information as he is able to afford. I am afraid, however, that it is not sufficient to be of any practical value for the return.

2. In the strict sense of the word there is no taxation on land in Seychelles; the character of the local rate partakes more of an income tax, and I feel that in replying to the questions asked it would be more accurate to state that this colony is altogether free from direct taxation on either lands or buildings.

I have, &c.
(signed) *T. Risely Griffith,*
Administrator.

The Right Hon.
Lord Knutsford, G.C.M.G.,
Secretary of State for the Colonies,
Downing Street, London, S.W.

To His Honour the Administrator, Seychelles.

In Seychelles there is no direct taxation on either lands or buildings.

The taxes are assessed upon a sliding scale of the total value of immovable property, either lands or houses.

An estate of 500 acres may be assessed each year at a different value, the alteration depending upon local circumstances of crop, or increased value of the land by reason of proximity of a new public road or other causes.

Thus 500 acres, property A., might be valued in one place at 1,000 *l.*, whilst 500 acres in another vicinity, property B., might be assessed at twice the value; and again the first-mentioned 500 acres, property A., might be valued at 1,200 *l.* the second year, whilst the other property, B., might be valued at 1,800 *l.* in place of 2,000 *l.* the next year.

There is no present means of ascertaining how much is paid on lands, how much on buildings separately, whilst the assessment on incomes are also added to the total.

The method of levying the tax does not at present admit of a distinction being arrived at.

There is also a capitation tax of *Rs.* 3 per head on all male persons over 15 years of age who do not pay an assessed tax in any other form.

The total of all these assessed taxes (termed in Seychelles Local Rate) amounted in 1889 to *Rs.* 25,323 31 cents, the number of taxpayers being 4,217, giving a percentage of *Rs.* 6 per head; the population being estimated at 15,000.

The total revenue for 1889, exclusive of the above taxes from all funds, amounted to *Rs* 185,318 52 cents.

(signed) *E. Collard,*
Warden and Collector of
Local Rates and Taxes,
Mahé.

11 July 1890.

CYPRUS.

Sir *H. Bulwer* to Lord *Knutsford*.

My Lord, Government House, Troödos, 14 August 1890.

I HAVE the honour to acknowledge the receipt of your Lordship's Circular Despatch of the 29th of April, desiring me to furnish information with regard to the taxation on land and buildings in Cyprus, for inclusion in a return on the subject to be presented to Parliament.

2. Owing to the basis on which immovable property is taxed in this country, and to the want of certain detailed information, I regret that it is not possible to furnish a return shewing the precise particulars which are required, but I will endeavour to give all the information I can bearing on the subject.

3. For national purposes an annual tax, known as verghi kimat, is levied, at the rate of four *per thousand*, on the amount of the estimated value of all lands, buildings, and trees, as well as of all water which is private property. Houses, shops, and other buildings pay in addition, when let, a tax, known as verghi irad, being a tax of four *per centum* on the amount of the actual rental.

4. I am unable to ascertain at what percentage on the *annual* value the verghi kimat may be estimated, because the charge is on the estimated *total* (or selling) value of the property. The total receipts from verghi kimat and verghi irad may be put, however, at about 24,000 *l.* a year, of which about 6,500 *l.* represents the receipts from verghi kimat and verghi irad on buildings, and about 17,500 *l.* represents the receipts from verghi kimat on all other kinds of property, namely, on lands, trees, and water.

5. Nor can the information be supplied distinguishing between the receipts from the verghi on trees, the verghi on lands, and the verghi on water, because, although in some cases the assessment is made separately on them, in other cases it is made in the lump.

6. As a temporary measure, and to provide a special fund for the destruction of locusts, houses, shops, and other buildings are liable to an additional charge of one *per thousand* on their estimated value, and, if let, to an additional charge of one *per centum* on the rental. The total amount levied in this way for this purpose on the above-named description of property may be put at about 2,000 *l.* a year.

With regard to property other than houses, shops, and buildings, namely, land, trees, and water, no charge is directly made on them for the locust destruction fund; but in lieu of a direct charge on them, their products, that is to say, all the produce of lands and trees which are liable to tithes, are temporarily charged with an additional one *per centum* on the assessed value of the produce.

7. The total amount received from verghi kimat, verghi irad, and the special locust tax above named, on houses, shops, and other buildings, which is about 8,500 *l.* per annum, is equal to about six *per centum* of the total revenue levied by taxation, whilst the amount received from the verghi kimat on lands, trees, and water, which, as above stated, is about 17,500 *l.* per annum, is equal to about 12 per centum of the total revenue levied by taxation.

8. For the purpose of calculating the total amount raised by taxation, I have included the amount of tithes, which average about 48,600 *l.* per annum. I have not, however, treated the tithes as a tax on land, since they are a charge on the actual annual produce of the land, being regarded as the ground-rent of the land, though the revenue derived from them has been counted for the purpose of calculating the total amount of revenue raised by taxation.

9. There is practically no local taxation on lands and buildings, although the municipal councils in towns have power to tax immovable property within the municipal limits.

I have, &c.

The Right Hon. Lord Knutsford, G.C.M.G. (signed) *H. Bulwer*,
&c. &c. &c. High Commissioner.

TAXATION OF LAND AND BUILDINGS IN EUROPEAN COUNTRIES, IN THE UNITED STATES OF AMERICA, AND IN BRITISH COLONIES.

RETURN showing the TAXATION on LAND, and BUILDINGS in European Countries, in the United States of America, and in British Colonies.

PART II.—BRITISH COLONIES.

(*Mr. Provand.*)

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COMMERCIAL. No. 25 (1891).

(UNITED STATES.)

FURTHER REPORT

ON THE

STATUS OF ALIENS AND FOREIGN COMPANIES

IN THE

UNITED STATES.

[In continuation of "Commercial No. 13 (1890):" C. 5969.]

Presented to both Houses of Parliament by Command of Her Majesty.
August 1891.

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Further Report on the Status of Aliens and Foreign Companies in the United States.

[In continuation of "Commercial No. 13 (1890):" C. 5969.]

No. 1.

Consul Boyle to the Marquis of Salisbury.—(Received July 29.)

My Lord, *Galveston, Texas, July 16, 1891.*

I HAVE the honour to inclose herewith copy of "Alien Land Laws," State of Texas, which I have been requested to forward your Lordship by Sir Julian Pauncefote.

I am, &c.
(Signed) JAMES BOYLE.

Inclosure in No. 1.

"ALIENS."

General Laws.—State of Texas

Passed 22nd Legislature, convened at Austin, January 13, 1891.

ARTICLE 9. An alien shall have and enjoy in the State of Texas such rights pertaining to personal property as are or shall be accorded to citizens of the United States by the laws of the nation to which such alien shall belong, or by the Treaties of such nation with the United States.

Art. 10. No alien or a person who is not a citizen of the United States of America shall acquire title to or own any interest in the lands within the State of Texas, and any deed or other conveyance purporting to convey such title or interest to any alien or unnaturalized foreigner, or to any firm, Company, or Corporation composed of such in whole or in part, shall be void.

Art. 10 A. This Chapter shall not apply to any alien who shall, at the time of acquiring title to lands in Texas, have declared his intention of becoming a citizen of the United States of America, and who shall, in obedience to such laws, become a citizen within six years from the time such intention was declared.

Art. 10 B. All aliens who shall hereafter take lands by devise or descent may hold the same for the space of six years and no longer, provided that any alien, minor, or person of unsound mind inheriting lands in Texas may have six years after such minor reaches twenty-one years of age, or person of unsound mind shall have had a legal guardian.

Art. 10 C. Any alien may, for a valuable consideration, take, hold, assign, foreclose, sell, or buy, under any mortgage or deed of trust, any lands within the State of Texas in which he has an interest by virtue of having heretofore

made a loan of money, subject to the provisions of this Chapter in reference to alienating said lands within six years as herein required.

Art. 10 D. If any alien shall undertake to hold lands for a longer time, or in any way contrary to the provisions of this Chapter, such lands shall escheat to and vest in the State of Texas in like manner as is provided for the escheat of estates of persons dying without any devise thereof and having no heirs.

Art. 10 E. It shall be the duty of the Attorney-General and District or County Attorney, when they shall be informed or have reason to believe that any lands in this State are being held contrary to the provisions of this Chapter, to institute suit in behalf of the State of Texas in the District Court of the county where such lands are situated, praying for a writ of possession for the same in behalf of the State.

Art. 10 F. The escheat proceeding provided for in the next preceding Article shall, in the matter *scire facias*, appearance and default, judgment, execution, and sale, be governed by the provisions of Title 36 of the Revised Statutes of Texas, in so far as the same is applicable, except that the only question on the trial shall be whether or not the provisions of this Act have been violated.

Art. 10 G. All laws and parts of laws in conflict with this Title are hereby repealed.

Approved.

April 13, 1891.

No. 2.

Acting Consul Sadler to the Marquis of Salisbury.—(*Received August* 6.)

My Lord, *Chicago, July* 27, 1891.

I HAVE the honour to report that an Act, copy of which is transmitted herewith, was this year passed by the Legislative Assembly of the State of Kansas, and is now in force, affecting the future status of non-resident aliens in that State with regard to the acquirement of land.

"Non-resident aliens, firm of aliens, or corporation incorporated under the laws of any foreign country, shall not be capable of acquiring title to or taking or holding any lands or real estate in this State by descent, devise, purchase, or otherwise, except that the heirs of aliens who have heretofore acquired lands in this State under the laws thereof, and the heirs of aliens who may acquire lands under the provisions of this Act, may take such lands by devise or descent, and hold the same for the space of three years, and no longer, if such alien at the time of so acquiring such lands is of the age of 21 years; and if not 21 years of age, then for the term of five years from the time of acquiring such lands; and if, at the end of the time herein limited, such lands so acquired by such alien heirs have not been sold to *bonâ fide* purchasers for value, or such alien heirs have not become actual residents of this State, the same shall revert and escheat to the State of Kansas the same as the lands of other aliens under the provisions of this Act: Provided, that minor aliens actually residing in the United States may acquire title to lands in this State by purchase, and hold the same for the term of six years after they might, under the Naturalization Laws of the United States, have declared their intentions to become citizens of the United States; and if at the expiration of said term of six years said aliens have not become citizens of the United States, the lands so acquired by them by purchase shall revert and escheat to the State, under the provisions of this Act; and it shall be the duty of the County Attorney of the county in which said lands are situated to enforce forfeitures of all lands mentioned in this section in the same manner as pointed out in this Act for other forfeitures."

I also transmit herewith an extract from a local paper of Topeka, Kansas, containing the results of an interview with Chief Justice Horton, of the State of Kansas, from which it would appear that various enterprises about to be inaugurated under alien capital and management will have to be abandoned.

I have, &c.

(Signed) R. H. HAYES SADLER.

Inclosure 1 in No. 2.

In Relation to Aliens.

An Act in regard to Aliens, and to restrict their Rights to acquire and hold Real Estate, and to provide for the disposition of the Lands now owned by non-resident Aliens.

BE it enacted by the Legislature of the State of Kansas:—

Not acquire title.

Section 1. That a non-resident alien, firm of aliens, or corporation incorporated under the laws of any foreign country, shall not be capable of acquiring title to or taking or holding any lands or real estate in this State by descent, devise, purchase, or otherwise, except that the heirs of aliens who have heretofore acquired lands in this State under the laws thereof, and the heirs of aliens who may acquire lands under the provisions of this Act, may take such lands by devise or descent, and hold the same for the space of three years, and no longer, if such alien at the time of so acquiring such lands is of the age of 21 years; and if not 21 years of age, then for the term of five years from the time of so acquiring such lands; and if, at the end of the time herein limited, such lands so acquired by such alien heirs have not been sold to *bonâ fide* purchasers for value, or such alien heirs have not become actual residents of this State, the same shall revert and escheat to the State of Kansas the same as the lands of other aliens under the provisions of this Act; Provided, that minor aliens actually residing in the United States may acquire title to lands in this State by purchase, and hold the same for the term of six years after they might, under the Naturalization Laws of the United States, have declared their intentions to become citizens of the United States; and if at the expiration of said term of six years said aliens have not become citizens of the United States, the lands so acquired by them by purchase shall revert and escheat to the State, under the provisions of this Act; and it shall be the duty of the County Attorney of the county in which said lands are situated to enforce forfeitures of all lands mentioned in this section in the same manner as pointed out in this Act for other forfeitures.

Revert to the State.

Minor aliens.

No corporation or association.

Sec. 2. That no corporation or association, more than 20 per centum of the stock of which is or may be owned by any person or persons, corporation, or association, not citizens of the United States, or of some District or Territory thereof, shall hereafter acquire, hold, or own any real estate in the State of Kansas.

Alien declaring his intention.

Sec. 3. Any alien resident of the United States who shall declare his intention of becoming a citizen of the United States in accordance with the Naturalization Laws thereof, and every alien female who shall in good faith become an actual resident of the United States, shall thereupon be authorized and enabled to take and hold lands and real estate of any kind whatsoever, to him or her and his or her heirs and assigns for ever, and may, during six years thereafter, sell, assign, mortgage, devise, and dispose of the same in any manner as he or she might or could do if he or she were a natural-born citizen of the United States: Provided that, in the case of an alien male, he shall, at the time of acquiring such lands, cause to be recorded in the office of the Register of Deeds of the county in which such lands are situated a certified copy of his said declaration to become such citizen; and in case of an alien female, her affidavit of the fact that she is in good faith an actual resident of the United States, shall be so filed; but no such alien, unless he or she be an actual resident of this State, shall have power to lease or devise any real estate which he or she may take or hold by virtue of this provision.

Shall not become a naturalized citizen.

Sec. 4. If any alien who has declared his intention of becoming a citizen shall not become a naturalized citizen of the United States within six years after the declaration of his intention, and be living, shall not have sold said real estate to purchasers thereof for value and in good faith, such real estate acquired by him under authority of this Act shall revert to, escheat, and become the property of the State of Kansas.

Forfeiture of real estate.

Sec. 5. Any real estate held or owned in violation of this Act shall be foreited to the State of Kansas; and it shall be the duty of the County Attorney of any county in which such real estate is situated to enforce such forfeiture in a civil action brought in the name of the State as plaintiff, the same to be

commenced, proceeded with, and disposed of in the same manner as other civil actions affecting real estate. The Court, upon the application of the Attorney and the presentation of a verified petition in proper form, shall appoint a receiver in any such action, who, upon being qualified as provided by law, shall have the usual powers of receivers in actions affecting real estate.

Final hearing.

Sec. 6. If upon the final hearing of such action the Court shall find that any portion of the real estate described in the petition is held or owned in violation of this Act, the Court shall adjudge such real estate forfeited to the State; and shall order the same appraised, sold, and conveyed by the Sheriff in parcels not exceeding 160 acres each, in the same manner provided by law for the sale of real estate upon execution.

Confirmation of sale.

Sec. 7. Upon the confirmation of such sale, the proceeds thereof, together with any moneys realized therefrom by the receiver, shall be applied to the payment of the costs of such action, including such allowance to the receiver for his services as the Court shall find to be just, and an allowance of 10 per cent. of the proceeds of such sale to the County Attorney for his services; and the residue of the money so realized shall be paid to the order of such defendant or defendants as the Court shall find to have been the owner of said real estate at the time of such forfeiture: Provided, that if the residue of said money shall not be paid to the persons entitled thereto within thirty days from the date of any such Judgment, the same shall be paid into the Treasury of the State of Kansas, where it shall remain subject to the order of the person or persons adjudged to be entitled thereto.

Rights of aliens or non-residents.

Sec. 8. Any alien, non-resident of the United States, who owns land in this State at the time this Act takes effect, shall have the right and power to dispose of the same during his lifetime to *bonâ fide* purchasers for value, and to take security for the purchase-money, with the same right to such securities as a citizen of the United States, except that if he or his non-resident heirs again obtain title to the said lands or any sale thereof made by virtue of any Judgment or Decree of any Court of Law or Equity, rendered in order to enforce the payment of any part of such purchase-money, he or his non-resident heirs shall only hold the title to said lands for three years after obtaining the same; and if said lands so acquired are not sold in good faith to *bonâ fide* purchasers for value within said time, then the said lands shall be forfeited and escheat to the State of Kansas, in the same manner as provided in this Act.

Valid title.

Sec. 9. Nothing herein contained shall prevent the holder of any lien upon or interest in real estate heretofore acquired from holding or taking a valid title to the real estate in which he has such interest or upon which he has such lien, or prevent any alien from enforcing any lien or Judgment for any debt or liability which may hereafter be created, or which he may hereafter acquire, or which may hereafter be adjudged in his favour, or from becoming a purchaser at any sale by virtue of such lien or Judgment: Provided, that all lands so acquired shall be sold within three years after title shall be perfected in him under such sales, or, in default thereof, that the same shall escheat as provided in this Act: Provided further, that the provisions of this Act shall not apply to any lands which are now or may hereafter be used for the purpose of mining coal, lead, or zinc ore.

Shall not apply.

Sec. 10. That this Act shall take effect and be in force from and after its publication in the Statute Book.

Approved 6th March, 1891.

Inclosure 2 in No. 2.

Extract from a local Paper of Topeka, Kansas.

The Alien Land Law.

Judge Horton's Opinion as to its Scope and Provisions.

[Special.]

Topeka, Kansas, July 23.

THE question having been raised that the Alien Land Law passed last winter would shut out all foreign capital, the "Journal" representative interviewed Chief Justice Horton respecting its provisions and its scope. Judge

Horton did not give his opinion as a member of the Court, nor did he enter fully into the Law, but he consented to give what he believed to be the effects of the Law upon the right of corporations to acquire or hold lands in this State. He said:—

"There is no question as to the disqualifications of foreign corporations, or corporations in which 20 per cent. of the stock is held by non-resident aliens, for holding or acquiring real property in this State. The limitations are clearly defined."

"Can such a corporation lease such lands as may be required?"

"My opinion is that they cannot. The Law says they cannot acquire, hold, or own. In regard to railroad property, this has always been held as an inhibition of long-time leases or holdings, and the Courts have so held. I do not see that a lease can help the matter any. It is unfortunate for the enterprises about to be inaugurated in Kansas City, but they cannot hold the land either as owners or as lessees."

"Could not the residents own the land and the corporation own the buildings as personal property?" was asked.

"There is no question as to the legality of such an arrangement. The owners of the land could hold and pay taxes on the land, while the corporation could pay the taxes on the personal property. The contract between the parties would have to be very carefully drawn, as it involves vast interests, extending over more than limited time. In this case the owners of the land would have the right to make such contracts as to its use as they deemed to their interests, while the owners of the personal property would be fully protected in all their rights of ownership. This is the only way a corporation of foreign persons or capital can enter the State. I have no doubt this arrangement could be made, as it would be legal, and the laws would protect all the parties. The Law is unfortunate in that it has not provided some exceptions, as it was drawn to prevent large holdings only."

While it is the rule for the members of the Supreme Court to decline to give their opinions, as the same question might possibly come before that body, in this case Judge Horton recognized the importance to Kansas City of this matter, and was willing to express himself briefly.

Speaking of the effects of the Alien Land Law, Judge Horton thought it directly opposed to the principles embodied in the McKinley Bill. "The latter," he said, "is directly in the interest of the manufacturing industries of this nation, while the Alien Bill has a tendency to drive them out, keeping as it does foreign capital from investing, unless hedged about by difficulties that capital will not usually stand."

The views taken by Judge Horton are fully indorsed by the Attorney-General, who gave much study to this subject when the measure was before the Legislature. There were two Bills under consideration at the same time, one in each House. The House Bill was practically the same as the Senate Bill, except that it provided that foreign corporations should not own more than 160 acres of land. After the passage by the House of the Senate Bill it was recalled, at the request of Mr. Douglass, but the recall message was too late to effect its purpose, as the Bill had been enrolled. Mr. Douglass intended to so amend it as to cover the very point that now drives from Kansas soil the vast interests contemplated at the mouth of the Kaw.

Able lawyers declare, however, that foreign capital can, through the means suggested and approved by Judge Horton, operate upon land owned by citizens of the United States, properly guarded by contract. The owner of the real property can grant any and all rights to the owner of the personal. This is the only way out of the difficulty.

COMMERCIAL. No. 25 (1891).

(UNITED STATES.)

Further Report on the Status of Aliens and Foreign Companies in the United States.

[In continuation of "Commercial No. 13 (1890):" C. 5969.]

Presented to both Houses of Parliament by Command of Her Majesty. August 1891.

LONDON:
PRINTED BY HARRISON AND SONS,

UNITED STATES. No. 3 (1891).

CORRESPONDENCE

RELATING TO THE

UNITED STATES' COPYRIGHT ACT.

Presented to both Houses of Parliament by Command of Her Majesty.
July 1891.

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Correspondence relating to the United States' Copyright Act.

No. 1.

Sir J. Pauncefote to the Marquis of Salisbury.—(Received March 20.)

My Lord, *Washington, March* 18, 1891.

I HAVE the honour to transmit herewith to your Lordship official copies of the Copyright Act as approved by the President.

I have, &c.

(Signed) JULIAN PAUNCEFOTE.

Inclosure in No. 1.

PUBLIC—No. 166.

An Act to Amend Title LX, Chapter 3, of the Revised Statutes of the United States relating to Copyrights.

BE it enacted, by the Senate and House of Representatives of the United States of America in Congress assembled, that section 4952 of the Revised Statutes be, and the same is hereby, amended, so as to read as follows:—

"Sec. 4952. The author, inventor, designer, or proprietor of any book, map, chart, dramatic or musical composition, engraving, cut, print, or photograph or negative thereof, or of a painting, drawing, chromo, statue, statuary, and of models or designs intended to be perfected as works of the fine arts, and the executors, administrators, or assigns of any such person shall, upon complying with the provisions of this chapter, have the sole liberty of printing, reprinting, publishing, completing, copying, executing, finishing, and vending the same; and, in case of dramatic composition, of publicly performing or representing it, or causing it to be performed or represented by others; and authors or their assigns shall have exclusive right to dramatize and translate any of their works for which copyright shall have been obtained under the laws of the United States."

Sec. 2. That section 4954 of the Revised Statutes be, and the same is hereby, amended, so as to read as follows:—

"Sec. 4954. The author, inventor, or designer, if he be still living, or his widow or children, if he be dead, shall have the same exclusive right continued for the further term of fourteen years, upon recording the title of the work or description of the article so secured a second time, and complying with all other regulations in regard to original copyrights, within six months before the expiration of the first term; and such persons shall, within two months from the date of said renewal, cause a copy of the record thereof to be published in one or more newspapers printed in the United States for the space of four weeks."

Sec. 3. That section 4956 of the Revised Statutes of the United States be, and the same is hereby, amended, so that it shall read as follows:—

"Sec. 4956. No person shall be entitled to a copyright unless he shall, on or before the day of publication in this or any foreign country, deliver at the office of the Librarian of Congress, or deposit in the mail within the United States, addressed to the Librarian of Congress, at Washington, District of Columbia, a printed copy of the title of the book, map, chart, dramatic or musical composition, engraving, cut, print, photograph, or chromo, or a description of the painting, drawing, statue, statuary, or a model or design for a work of the fine arts for which he desires a copyright, nor unless he shall also, not

later than the day of the publication thereof in this or any foreign country, deliver at the office of the Librarian of Congress, at Washington, District of Columbia, or deposit in the mail within the United States, addressed to the Librarian of Congress, at Washington, District of Columbia, two copies of such copyright book, map, chart, dramatic or musical composition, engraving, chromo, cut, print, or photograph, or in case of a painting, drawing, statue, statuary, model, or design for a work of the fine arts, a photograph of same: Provided that, in the case of a book, photograph, chromo, or lithograph, the two copies of the same required to be delivered or deposited as above shall be printed from type set within the limits of the United States, or from plates made therefrom, or from negatives, or drawings on stone made within the limits of the United States, or from transfers made therefrom. During the existence of such copyright the importation into the United States of any book, chromo, or lithograph, or photograph, so copyrighted, or any edition or editions thereof, or any plates of the same not made from type set, negatives, or drawings on stone made within the limits of the United States, shall be, and it is hereby, prohibited, except in the cases specified in paragraphs 512 to 516, inclusive, in section 2 of the Act entitled 'An Act to reduce the Revenue and equalize the Duties on Imports, and for other purposes,' approved the 1st October, 1890; and except in the case of persons purchasing for use and not for sale, who import, subject to the duty thereon, not more than two copies of such book at any one time; and except in the case of newspapers and magazines, not containing in whole or in part matter copyrighted under the provisions of this Act, unauthorized by the author, which are hereby exempted from prohibition of importation: Provided, nevertheless, that in the case of books in foreign languages, of which only translations in English are copyrighted, the prohibition of importation shall apply only to the translation of the same, and the importation of the books in the original language shall be permitted."

Sec. 4. That section 4958 of the Revised Statutes be, and the same is hereby, amended, so that it will read as follows:—

"Sec. 4958. The Librarian of Congress shall receive from the persons to whom the services designated are rendered the following fees:—

"1. For recording the title or description of any copyright book or other article, 50 cents.

"2. For every copy under seal of such record actually given to the person claiming the copyright, or his assigns, 50 cents.

"3. For recording and certifying any instrument of writing for the assignment of a copyright, 1 dollar.

"4. For every copy of an assignment, 1 dollar.

"All fees so received shall be paid into the Treasury of the United States: Provided that the charge for recording the title or description of any article entered for copyright, the production of a person not a citizen or resident of the United States, shall be 1 dollar, to be paid as above into the Treasury of the United States, to defray the expenses of lists of copyrighted articles as hereinafter provided for.

"And it is hereby made the duty of the Librarian of Congress to furnish to the Secretary of the Treasury copies of the entries of titles of all books and other articles wherein the copyright has been completed by the deposit of two copies of such book printed from type set within the limits of the United States, in accordance with the provisions of this Act, and by the deposit of two copies of such other article made or produced in the United States; and the Secretary of the Treasury is hereby directed to prepare and print, at intervals of not more than a week, catalogues of such title entries for distribution to the Collectors of Customs of the United States, and to the Postmasters of all post-offices receiving foreign mails, and such weekly lists, as they are issued, shall be furnished to all parties desiring them, at a sum not exceeding 5 dollars per annum; and the Secretary and the Postmaster-General are hereby empowered and required to make and enforce such rules and regulations as shall prevent the importation into the United States, except upon the conditions above specified, of all articles prohibited by this Act."

Sec. 5. That section 4959 of the Revised Statutes be, and the same is hereby, amended, so as to read as follows:—

"Sec. 4959. The proprietor of every copyright book or other article shall deliver at the office of the Librarian of Congress, or deposit in the mail, addressed to the Librarian of Congress, at Washington, District of Columbia, a copy of every subsequent edition wherein any substantial changes shall be made: Provided, however, that the alterations, revisions, and additions made to books by foreign authors, heretofore published, of which new additions shall appear subsequently to the taking effect of this Act, shall be held and deemed capable of being copyrighted as above provided for in this Act, unless

they form a part of the series in course of publication at the time this Act shall take effect."

Sec. 6. That section 4963 of the Revised Statutes be, and the same is hereby, amended, so as to read as follows:—

"Sec. 4963. Every person who shall insert or impress such notice, or words of the same purport, in or upon any book, map, chart, dramatic or musical composition, print, cut, engraving, or photograph, or other article, for which he has not obtained a copyright, shall be liable to a penalty of 100 dollars, recoverable, one-half for the person who shall sue for such penalty, and one-half to the use of the United States."

Sec. 7. That section 4964 of the Revised Statutes be, and the same is hereby, amended, so as to read as follows:—

"Sec. 4964. Every person, who after the recording of the title of any book and the depositing of two copies of such book, as provided by this Act, shall, contrary to the provisions of this Act, within the term limited, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, print, publish, dramatize, translate, or import, or knowing the same to be so printed, published, dramatized, translated, or imported, shall sell or expose to sale any copy of such book, shall forfeit every copy thereof to such proprietor, and shall also forfeit and pay such damages as may be recovered in a civil action by such proprietor in any Court of competent jurisdiction."

Sec. 8. That section 4965 of the Revised Statutes be, and the same is hereby, so amended, as to read as follows:—

"Sec. 4965. If any person, after the recording of the title of any map, chart, dramatic or musical composition, print, cut, engraving, or photograph, or chromo, or of the description of any painting, drawing, statue, statuary, or model or design intended to be perfected and executed as a work of the fine arts, as provided by this Act, shall within the term limited, contrary to the provisions of this Act, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, engrave, etch, work, copy, print, publish, dramatize, translate, or import, either in whole or in part, or by varying the main design with intent to evade the law, or, knowing the same to be so printed, published, dramatized, translated, or imported, shall sell or expose to sale any copy of such map or other article as aforesaid, he shall forfeit to the proprietor all the plates on which the same shall be copied and every sheet thereof, either copied or printed, and shall further forfeit 1 dollar for every sheet of the same found in his possession, either printing, printed, copied, published, imported, or exposed for sale, and in case of painting, statue, or statuary, he shall forfeit 10 dollars for every copy of the same in his possession, or by him sold or exposed for sale; one-half thereof to the proprietor, and the other half to the use of the United States."

Sec. 9. That section 4967 of the Revised Statutes be, and the same is hereby, amended, so as to read as follows:—

"Sec. 4967. Every person who shall print or publish any manuscript whatever, without the consent of the author or proprietor first obtained, shall be liable to the author or proprietor for all damages occasioned by such injury."

Sec. 10. That section 4971 of the Revised Statutes be, and the same is hereby, repealed.

Sec. 11. That for the purpose of this Act, each volume of a book in two or more volumes, when such volumes are published separately, and the first one shall not have been issued before this Act shall take effect, and each number of a periodical, shall be considered an independent publication, subject to the form of copyrighting as above.

Sec. 12. That this Act shall go into effect on the 1st day of July, A.D. 1891.

Sec. 13. That this Act shall only apply to a citizen or subject of a foreign State or nation when such foreign State or nation permits to citizens of the United States of America the benefit of copyright on substantially the same basis as its own citizens; or when such foreign State or nation is a party to an International Agreement which provides for reciprocity in the granting of copyright, by the terms of which Agreement the United States of America may, at its pleasure, become a party to such Agreement. The existence of either of the conditions aforesaid shall be determined by the President of the United States by Proclamation made from time to time, as the purposes of this Act may require.

Approved, 3rd March, 1891.

No. 2.

The Marquis of Salisbury to Sir J. Pauncefote.

Sir, *Foreign Office, April* 25, 1891.

WITH reference to your despatch of the 18th ultimo, I have to request that you will report to me whether you are able to ascertain if it is the intention of the President of the United States to issue a Proclamation under section 13 of the new American Copyright Act, for the purpose of applying the provisions of the Act to British subjects on the 1st July next, which is fixed in section 12 as the date on which the Act is to go into effect.

I am, &c.
(Signed) SALISBURY.

No. 3.

Sir J. Pauncefote to the Marquis of Salisbury.—(Received May 21.)

My Lord, *Washington, May* 11, 1891.

WITH reference to your despatch of the 25th ultimo, I have the honour to report that I called to-day at the State Department, and saw Mr. Moore, one of the Assistant Secretaries of State, who informed me that a Circular had been, or is about to be, addressed to foreign Powers on the subject of the application to them of the provisions of the United States' Copyright Act, and inquiring what are the laws in force respecting copyright in their respective countries.

Mr. Moore stated that, until the replies to this Circular had been received, it would not be known to which of the Powers the provisions of the Copyright Act could be applied by Proclamation of the President.

I have, &c.
(Signed) JULIAN PAUNCEFOTE.

No. 4.

Mr. Lincoln to the Marquis of Salisbury.—(Received May 28.)

My Lord, *Legation of the United States, London, May* 27, 1891.

I HAVE the honour, in accordance with the instructions of my Government, to transmit herewith three copies of an Act of Congress approved 31st March, 1891, entitled "An Act to amend Title 60, Chapter 3, of the Revised Statutes of the United States, relating to Copyrights."

Your Lordship will observe that the benefits of the Statute in question are only extended to citizens of foreign countries after a Proclamation of the President of the United States shall have been issued under conditions specified in section 13 of the Act.

I have, &c.
(Signed) ROBERT T. LINCOLN.

Inclosure in No. 4.

[Public.—No. 166.]

An Act to amend Title Sixty, Chapter Three, of the Revised Statutes of the United States, relating to Copyrights.

[See Inclosure in No. 1.]

No. 5.

The Marquis of Salisbury to Mr. Lincoln.

Sir, *Foreign Office, June* 2, 1891.

I HAVE the honour to acknowledge the receipt of your note of the 27th ultimo, inclosing a copy of the new United States' Copyright Act; and I beg leave to acquaint you, in reply, that the matter shall receive due consideration.

I have, &c.
(Signed) SALISBURY.

No. 6.

The Marquis of Salisbury to Mr. Lincoln.

Sir, *Foreign Office, June* 16, 1891.

IN reply to your note of the 27th ultimo, in which you inform me that the benefits of the American Copyright Act, approved 31st March, 1891, are only extended to citizens of foreign countries by Proclamation of the President issued under the conditions specified in section 13 of the Act, I have now the honour to state to you as follows:—

Her Majesty's Government are advised that under existing English law an alien by first publication in any part of Her Majesty's dominions can obtain the benefit of English copyright, and that contemporaneous publication in a foreign country does not prevent the author from obtaining English copyright;

That residence in some part of Her Majesty's dominions is not a necessary condition to an alien obtaining copyright under the English Copyright Law; and

That the law of copyright in force in all British possessions permits to citizens of the United States of America the benefit of copyright on substantially the same basis as to British subjects.

I have, &c.
(Signed) SALISBURY.

No. 7.

Mr. Lincoln to the Marquis of Salisbury.—(Received July 2.)

My Lord, *Legation of the United States, London, July* 2, 1891.

WITH reference to your Lordship's note of the 16th ultimo, informing me of the status of the Law of Copyright in force in all British possessions in respect to the acquisition of its benefits by citizens of the United States of America, I have the honour to acquaint you that I lost no time in communicating the same to my Government; and I have now the pleasure of notifying to your Lordship that on yesterday, the 1st instant, it was determined by the President of the United States, by Proclamation, that the first condition specified in section 13 of the Act of Congress, approved the 3rd March, 1891, in relation to copyright, is now fulfilled in respect to British subjects.

I will have the honour of transmitting to your Lordship a copy of the above-mentioned Proclamation as soon as it arrives by post.

I have, &c.
(Signed) ROBERT T. LINCOLN.

No. 8.

The Marquis of Salisbury to Mr. Lincoln.

Sir, *Foreign Office, July* 9, 1891.

I HAVE the honour to acknowledge the receipt of your note of the 2nd instant, informing me of the Proclamation made by the President of the United States of America on the 1st instant, stating that the first condition specified in section 13 of the

Act of Congress which was approved on the 3rd March, 1891, is now fulfilled in respect to British subjects, and I beg that you will accept my thanks for this communication.

I have, &c.
(Signed) SALISBURY.

No. 9.

Sir J. Pauncefote to the Marquis of Salisbury.—(*Received July* 15.)

My Lord, *Washington, July* 2, 1891.

WITH reference to my telegram of yesterday's date, reporting that the President had issued his Proclamation under the United States' Copyright Act, declaring in effect that the Act should apply to Great Britain and the British possessions, France, Belgium, and Switzerland, I have the honour to transmit herewith to your Lordship copies of the Proclamation in question.

I have, &c.
(Signed) JULIAN PAUNCEFOTE.

Inclosure in No. 9.

International Copyright Act of March 3, 1891.

By the President of the United States of America.

A Proclamation.

WHEREAS it is provided by section 13 of the Act of Congress of the 3rd March, 1891, entitled "An Act to amend Title 60, Chapter 3, of the Revised Statutes of the United States, relating to Copyrights," that said Act "shall only apply to a citizen or subject of a foreign State or nation when such foreign State or nation permits to citizens of the United States of America the benefit of copyright on substantially the same basis as its own citizens; or when such foreign State or nation is a party to an International Agreement which provides for reciprocity in the granting of copyright, by the terms of which Agreement the United States of America may, at its pleasure, become a party to such Agreement":

And whereas it is also provided by said section that "the existence of either of the conditions aforesaid shall be determined by the President of the United States by Proclamation made from time to time as the purposes of this Act may require":

And whereas satisfactory official assurances have been given that in Belgium, France, Great Britain, and the British possessions, and Switzerland, the law permits to citizens of the United States the benefit of copyright on substantially the same basis as to the citizens of those countries:

Now, therefore, I, Benjamin Harrison, President of the United States of America, do declare and proclaim that the first of the conditions specified in section 13 of the Act of the 3rd March, 1891, is now fulfilled in respect to the citizens or subjects of Belgium, France, Great Britain, and Switzerland.

In testimony whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, this 1st day of July, 1891, and of the Independence of the United States the 115th.

(Signed) BENJ. HARRISON.

(Seal.)
By the President:
(Signed) WILLIAM F. WHARTON,
Acting Secretary of State.

No. 10.

Mr. Lincoln to the Marquis of Salisbury.—(Received July 16.)

My Lord, *Legation of the United States, London, July* 15, 1891.

I HAVE the honour, with reference to my note of the 2nd instant, to inclose herewith six copies of the President's Proclamation relative to international copyright.

I have, &c.

(Signed) ROBERT T. LINCOLN.

Inclosure in No. 10.

Proclamation by the President of the United States of America, dated July 1, 1891.

[See Inclosure in No. 9.]

No. 11.

The Marquis of Salisbury to Mr. Lincoln.

Sir, *Foreign Office, July* 18, 1891.

I HAVE the honour to acknowledge the receipt of your note of the 15th instant, in which you were good enough to inclose copies of the President's Proclamation under the new Copyright Act.

I have, &c.

(Signed) SALISBURY.

UNITED STATES. No. 3 (1891).

CORRESPONDENCE relating to the United States' Copyright Act.

Presented to both Houses of Parliament by Command of Her Majesty. July 1891.

LONDON:
PRINTED BY HARRISON AND SONS,

RETURN

RESPECTING THE

CUSTOMS TARIFF OF THE UNITED STATES;

INCLUDING

A Tabular Statement comparing the Rates of Import Duty now levied with those which were in existence previous to 1st October 1890, the "McKinley Administrative Act," and other documents.

Presented to both Houses of Parliament by Command of Her Majesty.

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COMPARATIVE STATEMENT showing the RATES of IMPORT DUTY leviable under the PRESENT and PREVIOUS CUSTOMS TARIFFS of the UNITED STATES. (*See Note.*)

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	CHEMICALS, OILS, AND PAINTS.	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Acids:				
1	Acetic or pyroligneous:				
	Not exceeding specific gravity of 1·047	*Lb.* 0·02	Lb. 0·01½	*Cwt.* 0 9 4	Cwt. 0 7 0
	Exceeding 1·047 in specific gravity	„ 0·10	„ 0·04	„ 2 6 8	„ 0 18 8
2	Boracic, commercial	„ 0·04	„ 0·05	„ 0 18 8	„ 1 3 4
	Ditto pure	„ 0·05		„ 1 3 4	
3	Chromic	15 °/₀ *ad val.*	„ 0·06	15 °/₀ *ad val.*	„ 1 8 0
4	Citric	*Lb.* 0·10	„ 0·10	*Cwt.* 2 6 8	„ 2 6 8
5	Sulphuric, or oil of vitriol, not otherwise provided for	*Free*	„ 0·00¼	*Free*	„ 0 1 2
6	Tannic, or tannin	*Lb.* 1·00	„ 0·75	*Lb.* 0 4 2	Lb. 0 3 1½
7	Tartaric	„ 0·10	„ 0·10	*Cwt.* 2 6 8	Cwt. 2 6 8
8	Alcoholic perfumery, including cologne water, and other toilet waters	*Gall.* 2·00 *and* 50 °/₀ *ad val.*	Gall. 2·00 and 50 °/₀ ad val.	*Gall.* 0 8 4 *and* 50 °/₀ *ad val.*	Gall. 0 8 4 and 50 °/₀ ad val.
	Alcoholic compounds not specially provided for (* *For the alcohol contained.*)	*Gall.* *2·00 *and* 25 °/₀ *ad val.*	Gall. 2·00 and 25 °/₀ ad val.	*Gall.* *0 8 4 *and* 25 °/₀ *ad val.*	Gall. 0 8 4 and 25 °/₀ ad val.
9	Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake and alum in crystals or ground	*Lb.* 0·00 6/10	Lb. 0·00 8/10	*Cwt.* 0 2 9½	Cwt. 0 2 9½
10	Ammonia:				
	Carbonate of	20 °/₀ *ad val.*	„ 0·01¾	20 °/₀ *ad val.*	„ 0 8 2
	Muriate of, or sal-ammoniac	10 °/₀ *ad val.*	„ 0·00¾	10 °/₀ *ad val.*	„ 0 3 6
	Sulphate of	20 °/₀ *ad val.*	„ 0·00½	20 °/₀ *ad val.*	„ 0 2 4
11	Blacking of all kinds	25 °/₀ *ad val.*	25 °/₀ ad val.	25 °/₀ *ad val.*	25 °/₀ ad val.
12	Blue vitriol, or sulphate of copper	*Lb.* 0·03	Lb. 0·02	*Cwt.* 0 14 0	Cwt. 0 9 4
13	Bone-char, suitable for use in decolorizing sugars	25 °/₀ *ad val.*	25 °/₀ ad val.	25 °/₀ *ad val.*	25 °/₀ ad val.
14	Borax, crude, or borate of soda, or borate of lime	*Lb.* 0·03	Lb. 0·03	*Cwt.* 0 14 0	Cwt. 0 14 0
	Ditto refined	„ 0·05	„ 0·05	„ 1 3 4	„ 1 3 4
15	Camphor, refined	„ 0·05	„ 0·04	„ 1 3 4	„ 0 18 8
16	Chalk, prepared, precipitated, French, and red	20 °/₀ *ad val.*	„ 0·01	20 °/₀ *ad val.*	„ 0 4 8
	Ditto all other preparations of, not specially provided for		20 °/₀ ad val.		20 °/₀ ad val.
17	Chloroform	*Lb.* 0·50	Lb. 0·25	*Lb.* 0 2 1	Lb. 0 1 0½
18	Coal-tar preparations:				
	All coal-tar colours or dyes, by whatever name known, and not specially provided for	35 °/₀ *ad val.*	35 °/₀ ad val.	35 °/₀ *ad val.*	35 °/₀ ad val.
19	All preparations of coal-tar, not colours or dyes, not specially provided for	20 °/₀ *ad val.*	20 °/₀ ad val.	20 °/₀ *ad val.*	20 °/₀ ad val.
20	Cobalt, oxide of	20 °/₀ *ad val.*	Lb. 0·30	20 °/₀ *ad val.*	Lb. 0 1 3
21	Collodion and all compounds of pyroxyline, by whatever name known	*Lb.* 0·50	„ 0·50	*Lb.* 0 2 1	„ 0 2 1
	Ditto, rolled or in sheets, but not made up into articles	„ 0·60	„ 0·60	„ 0 2 6	„ 0 2 6
	Ditto, in finished or partly finished articles	*Lb.* 0·60 *and* 25 °/₀ *ad val.*	Lb. 0·60 and 25 °/₀ ad val.	*Lb.* 0 2 6 *and* 25 °/₀ *ad val.*	Lb. 0 2 6 and 25 °/₀ ad val.
22	Colouring for brandy, wine, beer, or other liquors	50 °/₀ *ad val.*	50 °/₀ ad val.	50 °/₀ *ad val.*	50 °/₀ ad val.
23	Copperas or sulphate of iron	*Lb.* 0·00 3/10	Lb. 0·00 3/10	*Cwt.* 0 1 5	Cwt. 0 1 5
24	Drugs; such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibres, grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds) and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects; any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for	10 °/₀ *ad val.*	10 °/₀ ad val.	10 °/₀ *ad val.*	10 °/₀ ad val
25	Ethers:				
	Sulphuric ether	*Lb.* 0·50	Lb. 0 40	*Lb.* 0 2 1	Lb. 0 1 8
	Nitrous ether, spirits of	„ 0·30	„ 0·25	„ 0 1 3	„ 0 1 0½
	Fruit ethers, oils, or essences	„ 2·50	„ 2·50	„ 0 10 5	„ 0 10 5
	Other kinds, not specially provided for	„ 1·00	„ 1·00	„ 0 4 2	„ 0 4 2

NOTE.—It is to be understood that the classification quoted in this Statement is that of the 1890 tariff, and that where italic type is used the reference is to the old tariff of 1883 only.

i 66460. Wt. 25298.

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	CHEMICALS, OILS, AND PAINTS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
26	Extracts and decoctions of logwood and other dyewoods	*10 °/₀ ad val.*	Lb. 0·00⅞	*10 °/₀ ad val.*	Cwt. 0 4 1
	Extracts of sumac and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for	*20 °/₀ ad val.*	„ 0·00⅞	*20 °/₀ ad val.*	„ 0 4 1
	Extracts of hemlock bark	*20 °/₀ ad val.*	„ 0·00½	*20 °/₀ ad val.*	„ 0 2 4
27	Gelatine, glue, and isinglass or fish glue :				
	Valued at not above 7 cents. per pound	—	„ 0·01½	—	„ 0 7 0
	„ above 7 cents. and not above 30 cents. per pound	—	25 °/₀ ad val.	—	25 °/₀ ad val.
	„ above 30 cents. per pound	—	30 °/₀ ad val.	—	30 °/₀ ad val.
	Glue	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Gelatine and all similar preparations	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Fish glue or isinglass	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
28	Glycerine, crude, not purified	*Lb. 0·02*	Lb. 0·01¾	*Cwt. 0 9 4*	Cwt. 0 8 2
	„ refined	„ *0·05*	„ 0·04½	„ *1 3 4*	„ 1 1 0
29	Indigo :				
	Extracts or pastes of	*10 °/₀ ad val.*	„ 0·00¾	*10 °/₀ ad val.*	„ 0 3 6
	Carmined		„ 0·10		„ 2 6 8
30	Ink and ink powders, printers' ink, and all other ink, not specially provided for	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
31	Iodine, resublimed	*Lb. 0·40*	Lb. 0·30	*Lb. 0 1 8*	Lb. 0 1 3
32	Iodoform	„ *2·00*	„ 1·50	„ *0 8 4*	„ 0 6 3
33	Liquorice, extracts of, in paste, rolls, or other forms	„ *0·07½*	„ 0·05½	„ *0 0 3¾*	„ 0 0 2¾
34	Magnesia, carbonate of, medicinal	„ *0·05*	„ 0·04	„ *0 0 2½*	„ 0 0 2
	„ calcined	„ *0·10*	„ 0·08	„ *0 0 5*	„ 0 0 4
	„ sulphate of, or Epsom salts	„ *0·00½*	„ 0·00 3/10	„ *0 0 0¼*	„ 0 0 0 1/5
35	Morphia, or morphine, and all salts thereof	*Oz. 1·00*	Oz. 0·50	*Oz. 0 4 2*	Oz. 0 2 1
	Oils :				
36	Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil:				
	Containing 50 °/₀ or more of castor oil	*Gall. 0·80*	Gall. 0·80	*Gall. 0 4 0*	Gall. 0 4 0
	Containing less than 50 °/₀ of castor oil		„ 0·40		„ 0 2 0
	All other		30 °/₀ ad val.		30 °/₀ ad val.
37	Castor oil	„ *0·80*	Gall. 0·80	„ *0 4 0*	Gall. 0 4 0
38	Cod-liver oil	*25 °/₀ ad val.*	„ 0·15	*25 °/₀ ad val.*	„ 0 0 7½
39	Cotton-seed oil	*Gall. of 7½ lbs. wt. 0·25*	Gall. of 7½ lbs. wt. 0·10	*Gall. of 7½ lbs. wt. 0 1 0½*	Gall. of 7½ lbs. wt. 0 5
40	Croton oil	*Lb. 0·50*	Lb. 0·30	*Lb. 0 2 1*	Lb. 0 1 3
41	Flax-seed or linseed and poppy-seed oil, raw, boiled, or oxidized	*Gall. of 7½ lbs. wt. 0·25*	Gall. of 7½ lbs. wt. 0·32	*Gall. of 7½ lbs. wt. 0 1 0½*	Gall. of 7½ lbs. wt. 1 4
	Poppy oil	*Free*	—	*Free*	—
42	Fusel oil, or amylic alcohol	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
43	Hemp-seed oil and rape-seed oil	*Gall. 0·10*	Gall. 0·10	*Gall. 0 0 6*	Gall. 0 0 6
44	Olive oil, fit for salad purposes	*25 °/₀ ad val.*	„ 0·35	*25 °/₀ ad val.*	„ 0 1 5½
45	Peppermint oil	*25 °/₀ ad val.*	Lb. 0.80	*25 °/₀ ad val.*	Lb. 0 3 4
46	Seal, herring, whale, and other fish oil not specially provided for	*25 °/₀ ad val.*	Gall. 0·08	*25 °/₀ ad val.*	Gall. 0 0 4¾
47	Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for	*40 °/₀ ad val.*	40 °/₀ ad val.	*40 °/₀ ad val.*	40 °/₀ ad val.
48	Ditto, containing less than 9 °/₀ of morphia, and opium prepared for smoking	—	Lb. 12·00	—	Lb. 2 10 0
	Opium prepared for smoking	*Lb. 10·00*	—	*Lb. 2 1 8*	—
	Opium containing less than 9 °/₀ of morphia	*Prohibited*	—	*Prohibited*	—
	Paints, colours, and varnishes:				
49	Baryta, sulphate of, or barytes, including barytes earth, unmanufactured	*10 °/₀ ad val.*	Ton 1·12	*10 °/₀ ad val.*	Ton 0 4 8
	Ditto, manufactured	*Lb. 0·00¼*	„ 6·72	*Ton 1 3 4*	„ 1 8 0
50	Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in, or mixed with oil	*25 °/₀ ad val.*	Lb. 0·06	*25 °/₀ ad val.*	Cwt. 1 8 0
	Ditto, in pulp or mixed with water (*on the material contained therein when dry)		„ 0·06		„ 1 8 0
51	Blanc-fixe, or satin white, or artificial sulphate of barytes	*25 °/₀ ad val.*	„ 0·00¾	*25 °/₀ ad val.*	„ 0 3 6
52	Black, made from bone, ivory or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
53	Chrome yellow, chrome green, and all other chromium colours in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil	*25 °/₀ ad val.*	Lb. 0·04½	*25 °/₀ ad val.*	Cwt. 1 1 0
	Ditto, in pulp or mixed with water (* on the material contained therein when dry)		„ 0·04½		„ 1 1 0
54	Ochre, sienna, umber, and similar earths not specially provided for :				
	Dry	*Lb. 0·00½*	„ 0·00½	*Cwt. 0 2 4*	„ 0 1 2
	Ground in oil	„ *0·01½*	„ 0·01½	„ *0 7 0*	„ 0 7 0

* This provision applies only to the 1890 tariff.

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	CHEMICALS, OILS, AND PAINTS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Paints, colours, and varnishes—*continued.*				
55	Ultramarine	*Lb. 0·05*	Lb. 0·04½	*Cwt. 1 3 4*	Cwt. 1 1 0
56	Varnishes of all kinds, not specially provided for	*40 °/₀ ad val.*	35 °/₀ ad val.	*40 °/₀ ad val.*	35 °/₀ ad val.
	Ditto, containing spirit	*Gall. 1·32 and 40 °/₀ ad val.*	35 °/₀ ad val. and 1 doll. 32 cts. per gallon additional for the alcohol contained therein.	*Gall. 0 6 7½ and 40 °/₀ ad val.*	35 °/₀ ad val. and 6*s.* 7½*d.* per gallon additional for the alcohol contained therein.
	Ditto, so-called gold size or Japan	*Free*	35 °/₀ ad val.	*Free*	35 °/₀ ad val.
57	Vermillion red, and colours containing quicksilver, dry or ground in oil or water	*25 °/₀ ad val.*	Lb. 0·12	*25 °/₀ ad val.*	Cwt. 2 16 0
58	Wash blue, containing ultramarine	*20 °/₀ ad val.*	„ 0·03	*20 °/₀ ad val.*	„ 0 14 0
59	Whiting and Paris white, dry	*Lb. 0·00½*	„ 0·00½	*Cwt. 0 2 4*	„ 0 2 4
	Ditto, ground in oil or putty	*„ 0·01*	„ 0·01	*„ 0 4 8*	„ 0 4 8
60	Zinc, oxide of, and white paint containing zinc, but not containing lead, dry	*„ 0·01¼*	„ 0·01¼	*„ 0 5 10*	„ 0 5 10
	Ditto, ground in oil	*„ 0·01¾*	„ 0·01¾	*„ 0 8 2*	„ 0 8 2
61	All other paints and colours, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts and frostings, not specially provided for, and artists' colours of all kinds in tubes or otherwise	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	All paints and colours, mixed or ground with water or solutions other than oil, and commercially known as artists' water colour paints		30 °/₀ ad val.		30 °/₀ ad val.
	Crayons	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Lead products:				
62	Acetate of lead, white	*Lb. 0·06*	Lb. 0·05⅝	*Cwt. 1 8 0*	Cwt. 1 5 8
	Ditto, brown	*„ 0·04*	„ 0·03⅓	*„ 0 18 8*	„ 0 16 4
63	Litharge	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
64	Nitrate of lead	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
65	Orange, mineral	*„ 0·03*	„ 0·03⅓	*„ 0 14 0*	„ 0 16 4
66	Red lead	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
67	White lead, and white paint containing lead, dry or in pulp, or ground or mixed with oil	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
68	Phosphorus	*„ 0·10*	„ 0·20	*„ 2 6 8*	„ 4 13 4
	Potash:				
69	Bichromate and chromate of	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
70	Caustic, or hydrate of, refined, in sticks or rolls	*20 °/₀ ad val.*	„ 0·01	*20 °/₀ ad val.*	„ 0 4 8
	Caustic, or hydrate of, crude	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
71	Hydriodate, iodide, and iodate of	*Lb. 0·50*	„ 0·50	*Cwt. 11 13 4*	„ 11 13 4
72	Nitrate of, or saltpetre, refined	*„ 0·01½*	„ 0·01	*„ 0 7 0*	„ 0 4 8
73	Prussiate of, red	*„ 0·10*	„ 0·10	*„ 2 6 8*	„ 2 6 8
	Ditto, yellow	*„ 0·05*	„ 0·05	*„ 1 3 4*	„ 1 3 4
	Preparations:				
74	All medicinal preparations, including medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for	*„ 0·50*	„ 0·50	*Lb. 0 2 1*	Lb. 0 2 1
75	All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially provided for	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	Proprietary preparations	*50 °/₀ ad val.*	—	*50 °/₀ ad val.*	—
	Calomel and other mercurial medicinal preparations	*25 °/₀ ad val.*	35 °/₀ ad val.	*25 °/₀ ad val.*	35 °/₀ ad val.
76	Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
77	Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.
78	Santonine, and all salts thereof, containing 80 per cent. or over of santonine	*Lb. 3·00*	Lb. 2·50	*Lb. 0 12 6*	Lb. 0 10 5
	Soap:				
79	Castile soap	*20 °/₀ ad val.*	„ 0·01¼	*20 °/₀ ad val.*	Cwt. 0 5 10
	Fancy, perfumed, and all descriptions of toilet soap	*Lb. 0·15*	„ 0·15	*Cwt. 3 10 0*	„ 3 10 0
	All other soaps, not specially provided for	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
	Soda:				
80	Bicarbonate of soda, or super-carbonate of soda, or salaratus	*Lb. 0·01½*	Lb. 0·01	*Cwt. 0 7 0*	Cwt. 0 4 8
81	Hydrate of, or caustic soda	*„ 0·01*	„ 0·01	*„ 0 4 8*	„ 0 4 8
82	Bichromate and chromate of	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
83	Sal-soda, or soda crystals, and soda-ash	*„ 0·00¼*	„ 0·00¼	*„ 0 1 2*	„ 0 1 2

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	CHEMICALS, OILS, AND PAINTS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Soda—*continued.*				
84	Silicate of soda, or other alkaline silicate	*Lb. 0·00½*	Lb. 0·00½	*Cwt. 0 2 4*	Cwt. 0 2 4
85	Sulphate of soda, or salt cake, or nitre cake	*20 °/₀ ad val.*	Ton 1·25	*20 °/₀ ad val.*	Ton 0 5 2½
86	Sponges	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
87	Strychnia or strychnine, and all salts thereof	*Oz. 0·50*	Oz. 0·40	*Oz. 0 2 1*	Oz. 0 1 8
88	Sulphur, refined	*Ton 10·00*	Ton 8·00	*Ton 2 1 8*	Ton 1 13 4
	Ditto, sublimed, or flowers of	*„ 20·00*	„ 10·00	*„ 4 3 4*	„ 2 1 8
89	Sumac, ground	*Lb. 0·00 3/16*	Lb. 0·00 4/16	*Cwt. 0 1 5*	Cwt. 0 1 10½
90	Tartar, cream of, and patent tartar	*„ 0·06*	„ 0·06	*„ 1 8 0*	„ 1 8 0
91	Tartars and lees crystals, partly refined	*„ 0·04*	„ 0·04	*„ 0 18 8*	„ 0 18 8
92	Tartrate of soda and potassa, or Rochelle salts	*„ 0·03*	„ 0·03	*„ 0 14 0*	„ 0 14 0
	EARTHS, EARTHENWARE, AND GLASSWARE.				
	Brick and tile:				
93	Fire-brick, not glazed, enamelled, ornamented, or decorated in any manner	*20 °/₀ ad val.*	Ton 1·25	*20 °/₀ ad val.*	Ton 0 5 2½
	Ditto, glazed, enamelled, ornamented or decorated	—	45 °/₀ ad val.	—	45 °/₀ ad val.
	(*Formerly classed as decorated earthenware*)	*60 °/₀ ad val.*	—	*60 °/₀ ad val.*	—
94	Tiles and brick, other than fire-brick, not glazed, ornamented, painted, enamelled, vitrified or decorated	*20 °/₀ ad val.*	25 °/₀ ad val.	*20 °/₀ ad val.*	25 °/₀ ad val.
	Ditto, ornamented, glazed, painted, enamelled, vitrified, or decorated, and all encaustic	—	45 °/₀ ad val.	—	45 °/₀ ad val.
	(*With the exception of encaustic tiles these were formerly classed as decorated earthenware*)	*60 °/₀ ad val.*	—	*60 °/₀ ad val.*	—
	Encaustic tiles	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Cement, lime, and plaster:				
95	Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, including weight of barrel or package	*20 °/₀ ad val.*	100 lbs. 0·08 „ 0·07 20 °/₀ ad val.	*20 °/₀ ad val.*	100 lbs. 0 0 4 „ 0 0 3½ 20 °/₀ ad val.
	Ditto, ditto, in bulk				
	Other cement				
96	Lime, including weight of barrel or package	*10 °/₀ ad val.*	100 lbs. 0·06	*10 °/₀ ad val.*	100 lbs. 0 0 3
97	Plaster of Paris, or gypsum, ground	*20 °/₀ ad val.*	Ton 1·00 „ 1·75	*20 °/₀ ad val.*	Ton 0 4 2 „ 0 7 3½
	Ditto, calcined				
	Clays or earths:				
98	Clays or earths, unwrought or unmanufactured, not specially provided for	*Ton 1·50*	„ 1·50	*Ton 0 6 3*	„ 0 6 3
	Ditto, wrought or manufactured, not specially provided for	*„ 3·00*	„ 3·00	*„ 0 12 6*	„ 0 12 6
	China clay or kaolin	*„ 3·00*	„ 3·00	*„ 0 12 6*	„ 0 12 6
	Earthenware and china:				
99	Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
100	China, porcelain, parian, bisque, earthen, stone and crockery ware, including placques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enamelled, printed, gilded, or otherwise decorated or ornamented in any manner	*60 °/₀ ad val.*	60 °/₀ ad val.	*60 °/₀ ad val.*	60 °/₀ ad val.
	Ditto, ditto, if plain white, and not ornamented or decorated in any manner	*55 °/₀ ad val.*	55 °/₀ ad val.	*55 °/₀ ad val.*	55 °/₀ ad val.
101	All other china, porcelain, parian, bisque, earthen, stone and crockery ware, and manufactures of the same, by whatsoever designation or name known in the trade, including lava tips for burners, not specially provided for, if ornamented or decorated in any manner	*60 °/₀ ad val.*	60 °/₀ ad val.	*60 °/₀ ad val.*	60 °/₀ ad val.
	Ditto, if not ornamented or decorated	*55 °/₀ ad val.*	55 °/₀ ad val.	*55 °/₀ ad val.*	55 °/₀ ad val.
102	Gas retorts	*25 °/₀ ad val.*	Each 3·00	*25 °/₀ ad val.*	Each 0 12 6
	Glass and glassware:				
103	Green and coloured, moulded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other moulded or pressed green and coloured, and flint or lime bottle glassware, not specially provided for	—	Lb. 0·01	—	Cwt. 0 4 8
	Ditto, ditto, and vials holding not more than one pint, and not less than one-quarter of a pint	—	„ 0·01½	—	„ 0 7 0
	Ditto, ditto, if holding less than one-fourth of a pint	—	Gross 0·50	—	Gross 0 2 1
104	All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for, and the contents are subject to an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels will be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for, and				

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	EARTHS, EARTHENWARE, AND GLASSWARE—*cont.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Glass and glassware—*continued.*				
	the contents are not subject to an ad valorem rate of duty, or to rate of duty based on the value, or are free of duty, such bottles, vials, or other vessels will pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph:				
	Provided that no article manufactured from glass described in paragraph No. 103 shall pay a less rate of duty than 40 °/₀ ad valorem.				
	Green and coloured glass bottles, vials, demijohns, carboys, &c., and other plain, moulded, or pressed green and coloured bottle glass, not specially provided for -	*Lb.* *0·01	—	*Cwt.* 0 4 8	—
	Flint and lime glass bottles and vials -	†40 °/₀ *ad val.*	—	†40 °/₀ *ad val.*	—
	(* *If filled, and not otherwise provided for, 30 °/₀ ad val. in addition to the duty on the contents.*)				
	(† *If filled, and not otherwise provided for, 40 °/₀ ad val. in addition to the duty on the contents.*)				
105	Flint and lime pressed glassware, not cut, engraved, painted, etched, decorated, coloured, printed, stained, silvered, or gilded - -	*40 °/₀ ad val.*	60 °/₀ ad val.	*40 °/₀ ad val.*	60 °/₀ ad val.
106	All articles of glass, cut, engraved, painted, coloured, printed, stained, decorated, silvered, or gilded, not including plate-glass silvered, or looking-glass plates - - -	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
107	Chemical glassware for use in laboratory, and not otherwise specially provided for - -	*45 °/₀ ad val.*	45 °/₀ ad val.	*45 °/₀ ad val.*	45 °/₀ ad val.
108	Thin blown glass, blown with or without a mould, including glass chimneys, and all other manufactures of glass, or of which glass is the component material of chief value, not specially provided for - -	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
109	Heavy blown glass, blown with or without a mould, not cut or decorated, finished or unfinished - - - - -	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
110	Porcelain, or opal glassware - -	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
111	All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass, will, if filled, pay duty in addition to any duty chargeable on the contents as if not filled, unless otherwise specially provided for.				
112	Cylinder, crown, and common window glass, unpolished:				
	Not exceeding 10 by 15 inches square -	*Lb.* 0·01⅜	Lb. 0·01⅜	*Cwt.* 0 6 5	Cwt. 0 6 5
	Exceeding 10 by 15, and not exceeding 16 by 24 inches square -	,, 0·01⅞	,, 0·01⅞	,, 0 8 9	,, 0 8 9
	,, 16 by 24, and not exceeding 24 by 30 inches square	,, 0·02⅜	,, 0·02⅜	,, 0 11 1	,, 0 11 1
	,, 24 by 30, and not exceeding 24 by 36 inches square -	,, 0·02⅞	,, 0·02⅞	,, 0 13 5	,, 0 13 5
	,, 24 by 36 inches square -		,, 0·03⅛		,, 0 14 7
	Note.—Unpolished cylinder, crown, and common window-glass, imported in boxes, must contain 50 square feet, as nearly as sizes will permit, and the duty will be computed thereon according to the actual weight of glass.				
113	Cylinder and crown glass, polished:				
	Not exceeding 10 by 15 inches square -	*Sq. ft.* 0·02½	Sq. ft. 0·04	*Sq. ft.* 0 0 1¼	Sq. ft. 0 0 2
	Not exceeding 16 by 24 inches square -	,, 0·04		,, 0 0 2	
	Exceeding 16 by 24, and not exceeding 24 by 30 inches square -	,, 0·06	,, 0·06	,, 0 0 3	,, 0 0 3
	,, 24 by 30, and not exceeding 24 by 60 inches square -	,, 0·20	,, 0·20	,, 0 0 10	,, 0 0 10
	,, 24 by 60 inches square - -	,, 0·40	,, 0·40	,, 0 1 8	,, 0 1 8
114	Fluted, rolled, or rough plate-glass (not including crown, cylinder, or common window-glass):				
	Not exceeding 10 by 15 inches square -	,, 0·00¼	,, 0·00¾	,, 0 0 0⅜	,, 0 0 0⅜
	Above 10 by 15, and not exceeding 16 by 23 inches square - -	,, 0·01	,, 0·01	,, 0 0 0½	,, 0 0 0½
	,, 16 by 24, and not exceeding 24 by 30 inches square - -	,, 0·01½	,, 0·01½	,, 0 0 0¾	,, 0 0 0¾
	,, 24 by 30 inches square - -	,, 0·02	,, 0·02	,, 0 0 1	,, 0 0 1
	Note.—All fluted, rolled, or rough plate-glass, weighing over 100 lbs. per 100 square feet, will pay an additional duty on the excess at the same rates: Provided that all of the above plate-glass, when ground, smoothed, or otherwise obscured, will be subject to the same rate of duty as cast polished plate-glass unsilvered.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	EARTHS, EARTHENWARE, AND GLASSWARE—*cont.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Glass and glassware—*continued.*				
115	Cast polished plate-glass, finished or unfinished, and unsilvered:				
	Not exceeding 10 by 15 inches square	*Sq. ft. 0·03*	Sq. ft. 0·05	*Sq. ft. 0 0 1½*	Sq. ft. 0 0 2½
	Not exceeding 16 by 24 inches square	„ *0·05*		„ *0 0 2½*	
	Exceeding 16 by 24 and not exceeding 24 by 30 inches square	„ *0·08*	„ 0·08	„ *0 0 4*	„ 0 0 4
	„ 24 by 30 and not exceeding 24 by 60 inches square	„ *0·25*	„ 0·25	„ *0 1 0½*	„ 0 1 0½
	„ 24 by 60 inches square	„ *0·50*	„ 0·50	„ *0 2 1*	„ 0 2 1
116	Cast polished plate-glass, silvered, and looking-glass plates:				
	Not exceeding 10 by 15 inches square	„ *0·04*	„ 0·06	„ *0 0 2*	„ 0 0 3
	Not exceeding 16 by 24 inches square	„ *0·06*		„ *0 0 3*	
	Exceeding 16 by 24 and not exceeding 24 by 30 inches square	„ *0·10*	„ 0·10	„ *0 0 5*	„ 0 0 5
	„ 24 by 30 and not exceeding 24 by 60 inches square	„ *0·35*	„ 0·35	„ *0 1 5½*	„ 0 1 5½
	„ 24 by 60 inches square	„ *0·60*	„ 0·60	„ *0 2 6*	„ 0 2 6
117	Looking-glass plates, or plate-glass silvered, when framed, will not be admitted at a less rate of duty than that imposed upon similar glass of like description, not framed, but will pay in addition the rate of duty applicable to the frames if they had been imported separately. (*The additional duty for the frames under the old tariff was 30 °/₀ ad val.*)				
118	Cast polished plate-glass, silvered or unsilvered, and cylinder, crown, or common window-glass, when ground, obscured, frosted, sanded, enamelled, beveled, etched, embossed, engraved, stained, coloured, or otherwise ornamented or decorated, will be subject to a duty of 10 °/₀ ad valorem in addition to the rates otherwise chargeable thereon.				
119	Spectacles and eye-glasses, or spectacles and eye-glass frames	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
120	Lenses costing 1 50 dollars (6*s.* 3*d.*) per gross pairs, or less	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
121	Spectacle and eye-glass lenses with their edges ground or bevelled to fit frames	*45 °/₀ ad val.*	60 °/₀ ad val.	*45 °/₀ ad val.*	60 °/₀ ad val.
122	All stained or painted window-glass, and stained or painted glass windows, and hand, pocket, or table mirrors not exceeding in size 144 square inches, with or without frames or cases of whatever material composed, lenses of glass or pebble wholly or partly manufactured, and not specially provided for, and fusible enamel	*45 °/₀ ad val.*	45 °/₀ ad val.	*45 °/₀ ad val.*	45 °/₀ ad val.
	Marble and stone, and manufactures of:				
123	Marble of all kinds in block, rough or squared	*Cub. ft. 0·65*	Cub. ft. 0·65	*Cub. ft. 0 2 8½*	Cub. ft. 0 2 8½
124	Veined marble, sawed, dressed, or otherwise, including marble slabs, and marble paving tiles. (No slab will, in measurement, be computed at less than 1 inch in thickness)	„ *1·10*	„ 1·10	„ *0 4 7*	„ 0 4 7
125	Manufactures of marble, not specially provided for	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.
	Stone:				
126	Burr stones manufactured or bound up into millstones	*20 °/₀ ad val.*	15 °/₀ ad val.	*20 °/₀ ad val.*	15 °/₀ ad val.
127	Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble:				
	Unmanufactured or undressed, not specially provided for	*Ton 1 00*	Cub. ft. 0·11	*Ton 0 4 2*	Cub. ft. 0 0 5½
128	Hewn, dressed, or polished	*20 °/₀ ad val.*	40 °/₀ ad val.	*20 °/₀ ad val.*	40 °/₀ ad val.
129	Grindstones, finished or unfinished	*Ton 1·75*	Ton 1·75	*Ton 0 7 3½*	Ton 0 7 3½
	Slate:				
130	Slates, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, not specially provided for	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
131	Roofing slates	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	METALS, AND MANUFACTURES OF.				
	Iron and Steel.				
132	Iron, chromate of, or chromic ore	*15 °/₀ ad val.*	15 °/₀ ad val.	*15 °/₀ ad val.*	15 °/₀ ad val.
133	Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites	*Ton 0·75*	Ton. 0·75	*Ton 0 3 1½*	Ton 0 3 1½
	Sulphur ore as pyrites, or sulphuret of iron in its natural state, containing not more than 3½ per cent. of copper	„ *0·75*	„ 0·75	„ *0 3 1½*	„ 0 3 1½

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Iron and Steel—continued.				
	Ore, containing more than 2 per cent. of copper, will pay for the copper contained therein, an additional duty of - - - -	*Lb.* 0·02½	Lb. 0·00½	*Ton* 1 13 4	Ton 2 6 8
	Note.—Sulphur ore as pyrites or sulphuret of iron in its natural state, containing in excess of 25 °/₀ of sulphur, will be free of duty, except on the copper contained therein, as above provided: No deduction will be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.				
134	Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel - - - -	„ 0·00 3/10	„ 0·00 3/10	„ 1 8 0	„ 1 8 0
	Note.—Only such waste or refuse iron or steel as is fit only to be re-manufactured will be considered as scrap iron or steel.				
	Bars or rods, hammered or rolled:				
135	Bar iron, comprising flats, not less than 1 inch wide, nor less than ⅜ths of an inch thick -	„ 0·00 8/10	„ 0·00 8/10	*Cwt.* 0 3 8¾	Cwt. 0 3 8¾
	Ditto ditto, less than 1 inch wide, or less than ⅜ths of an inch thick - - -	„ 0·01 1/16	„ 0·01	„ 0 5 1½	„ 0 4 8
	Square iron not less than ¾ths of an inch square - - - - - -	„ 0·01	„ 0·00 9/10	„ 0 4 8	„ 0 4 2¼
	Ditto, less than ¾ths of an inch square -	„ 0·01 3/10	„ 0·01	„ 0 5 1½	„ 0 4 8
	Round iron not less than ¾ths of an inch in diameter - - - - -	„ 0·01	„ 0·00 9/10	„ 0 4 8	„ 0 4 2½
	Ditto, less than ¾ths of an inch, and not less than 7/16ths of an inch in diameter - -	„ 0·01 1/10	„ 0·01	„ 0 5 1½	„ 0 4 8
136	Ditto, in coils or rods less than 7/16ths of an inch in diameter - - - -	„ 0·01 2/10	„ 0·01 1/16	„ 0 5 7¼	„ 0 5 1½
	Bars or shapes of rolled iron, not specially provided for - - - - -	„ 0·01 2/10	„ 0·01 1/10	„ 0 5 7¼	„ 0 5 1½
	Note.—All iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, will be rated as iron in bars, and be subject to a duty of 9/10 cent per pound; none of the iron enumerated in this paragraph is to pay a less rate of duty than 35 per cent. ad valorem.				
	Iron bars, blooms, billets, or sizes, or shapes of any kind, in the manufacture of which charcoal is used as fuel, will be subject to a duty of not less than 22 dollars (*4l.* 11*s.* 8*d.*) per ton.				
137	Beams, girders, joists, angles, channels, car-truck channels, T. T. columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use -	„ 0·01¼	„ 0·00 9/10	„ 0 5 10	„ 0 4 2½
138	Boiler or other plate iron or steel, except saw-plates herein-after provided for, not thinner than No. 10 wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves:				
	Valued at 1 cent per pound, or less - -		„ 0·00 5/10		„ 0 2 4
	„ above 1 cent, and not above 1 4/10 cents per pound - -		„ 0·00 6 5/100		„ 0 3 0½
	„ „ 1 4/10 cents, and not above 2 cents per pound - -		„ 0·00 8/10		„ 0 3 8¾
	„ „ 2 cents, and not above 3 cents per pound - - -		„ 0·01 1/10		„ 0 5 1½
	„ „ 3 cents, and not above 4 cents per pound - - -	„ 0·01¼	„ 0·01 5/10	„ 0 5 10	„ 0 7 0
	„ „ 4 cents, and not above 7 cents per pound - - -		„ 0·02		„ 0 9 4
	„ „ 7 cents, and not above 10 cents per pound - -		„ 0·02 6/10		„ 0 13 1
	„ „ 10 cents, and not above 13 cents per pound - -		„ 0·03½		„ 0 16 4
	„ „ 13 cents per pound - -		45 °/₀ ad val.		45 °/₀ ad val.
	Note.—All plate-iron or steel thinner than No. 10 wire gauge will pay duty as iron or steel sheets.				
139	Forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for - - - - - -	„ 0·02½	Lb. 0.02 3/10	„ 0 11 8	„ 0 10 9
	Note.—No forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, will pay a less rate of duty than 45 °/₀ ad valorem.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Iron and Steel—continued.				
140	Hoop, or band, or scroll, or other iron or steel, valued at 3 cents per lb. or less, 8 inches or less in width, and less than $\frac{3}{8}$ths of an inch thick :				
	Not thinner than No. 10 wire gauge - -	*Lb.* 0·01	Lb. 0·01	*Cwt.* 0 4 8	Cwt. 0 4 8
	Thinner than No. 10, and not thinner than No. 20 wire gauge - - - -	„ 0·01$\frac{2}{10}$	„ 0·01$\frac{1}{10}$	„ 0 5 7$\frac{1}{4}$	„ 0 5 1$\frac{1}{3}$
	Thinner than No. 20 wire gauge - -	„ 0·01$\frac{4}{10}$	„ 0·01$\frac{3}{10}$	„ 0 6 6$\frac{1}{2}$	„ 0 6 1
	Note.—Hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band-iron, or hoop or band steel flared, splayed, or punched, with or without buckles or fastenings, shall pay $\frac{2}{10}$ cent per lb. more duty than that imposed on the hoop or band iron or steel from which they are made.				
	(*The additional rate under the old tariff was $\frac{1}{4}$ cent. per lb.*).				
141	Railway bars made of iron or steel, and railway bars made in part of steel. T-rails, and punched iron or steel flat rails - - - -	—	„ 0·00$\frac{6}{10}$	—	„ 0 2 9$\frac{1}{2}$
	Railway bars of iron, weighing more than 25 lbs. to the yard -	„ 0·00$\frac{7}{10}$	—	„ 0 3 3$\frac{1}{4}$	—
	Ditto steel, or made in part of steel, 25 lbs. to the yard	*Ton* 17·00	—	*Ton* 3 10 10	—
	Ditto T-rails, weighing not over 25 lbs. to the yard -	*Lb.* 0·00$\frac{9}{10}$	—	*Cwt.* 0 4 2$\frac{1}{2}$	—
	Ditto iron or steel flat rails, punched - -	„ 0·00$\frac{8}{10}$	—	„ 0 3 8$\frac{3}{4}$	—
142	Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers' iron or steel, and skelp iron or steel, valued at 3 cents per pound or less:				
	Common or black taggers' iron, whether put up in boxes or bundles or not - -	30 °/₀ *ad val.*	—	30 °/₀ *ad val.*	—
	Thinner than No. 10, and not thinner than No. 20 wire gauge - -	*Lb.* 0·01$\frac{1}{10}$	„ 0·01	*Cwt.* 0 5 1$\frac{1}{2}$	„ 0 4 8
	„ „ No. 20, and not thinner than No. 25 wire gauge - -	„ 0·01$\frac{2}{10}$	„ 0·01$\frac{1}{10}$	„ 0 5 7$\frac{1}{4}$	„ 0 5 1$\frac{1}{3}$
	„ „ No. 25 wire gauge - -	—	„ 0·01$\frac{4}{10}$	—	„ 0 6 6$\frac{1}{2}$
	Thinner than No. 25, and not thinner than No. 29 wire gauge - -	„ 0·01$\frac{5}{10}$	—	„ 0 7 0	—
	„ „ *No. 29 wire gauge* -	30 °/₀ *ad val.*	—	30 °/₀ *ad val.*	—
	Corrugated or crimped - - - -	*Lb.* 0·01$\frac{4}{10}$	„ 0·01$\frac{4}{10}$	*Cwt.* 0 6 6$\frac{1}{2}$	„ 0 6 6$\frac{1}{2}$
	Note.—All common or black sheet-iron or sheet-steel not thinner than No. 10 wire gauge will pay duty as plate-iron or plate-steel.				
143	All iron or steel sheets or plates, and all hoop, band, or scroll-iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers' tin, and herein-after provided for, when galvanised or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay $\frac{3}{4}$ cent per lb. more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers' iron or steel.				
	On and after July 1st, 1891, all iron or steel sheets, or plates, or taggers' iron coated with tin or lead, or with a mixture of which these metals or either of them is a component part, by dipping, or any other process, and commercially known as tin plates, terne plates, and taggers' tin, will pay - - - -	--	„ 0·02$\frac{9}{10}$	—	„ 0 10 3
	(*Old rate*) - - - - -	„ 0·01	—	„ 0 4 8	—
	On and after July 1st, 1891, manufactures of which tin, tin plates, terne plates, taggers' tin, or either of them, are component materials of chief value, and all articles, vessels, or wares manufactured, stamped, or drawn from sheet-iron or sheet-steel (such material being the component of chief value), and coated wholly or in part with tin or lead, or a mixture of which these metals or either of them is a component part, will pay - - - -	45 °/₀ *ad val.*	55 °/₀ ad val.	45 °/₀ *ad val.*	55 °/₀ ad val.
	On and after October 1st, 1897, tin plates and terne plates lighter in weight than 63 lbs. per 100 sq. ft. will be admitted free of duty, unless it shall be made to appear to the satisfaction of the President of the United States, that the aggregate				

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Iron and Steel—continued.				
	quantity of such plates produced in the United States during either of the six years next preceding June 30th, 1897, has equalled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this Act, the amount of such plates manufactured into articles exported, and upon which drawback has been paid, not being included in ascertaining the amount of such importations.				
144	Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated - -	*Lb.* 0·02½	Lb. 0·02½	*Cwt.* 0 11 8	Cwt. 0 11 8
	Note.—Plate or sheet or taggers' iron or steel, by whatever name designated, other than the polished, planished, or glanced, herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled smoothed only, not polished, will pay ¼ cent per lb. more duty than the corresponding gauges of common or black sheet or taggers' iron or steel.				
145	Sheets or plates of iron or steel, or taggers' iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by dipping or any other process, and commercially known as tin plates, terne plates, and taggers' tin - -	„ 0·01	Lb. 0·01 *until 1st July 1891	„ 0 4 8	„ 0 4 8 *until 1st July 1891
146	Steel ingots, cogged ingots, blooms and slabs, by whatever process made: die blocks or blanks; billets and bars and tapered or bevelled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw-plates, wholly or partially manufactured; hammer moulds or swayed steel; gun-barrel moulds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron moulded steel castings; sheets and plates not specially provided for; and steel in all forms and shapes not specially provided for:—				
	Valued at 1 cent per lb. or less - -	45% *ad val.*	Lb. 0·00 4/10	45% *ad val.*	Cwt. 0 1 10½
	„ above 1 cent and not above 1 4/10 cents per lb. - - -		„ 0·00 5/10		„ 0 2 4
	„ „ 1 4/10 cents and not above 1 8/10 cents per lb. - -		„ 0·00 8/10		„ 0 3 8¾
	„ „ 1 8/10 cents and not above 2 2/10 cents per lb. - -		„ 0·00 9/10		„ 0 4 2½
	„ „ 2 2/10 cents and not above 3 cents per lb. - - -		„ 0·01 2/10		„ 0 5 7¼
	„ „ 3 cents and not above 4 cents per lb. - - -		„ 0·01 6/10		„ 0 7 5½
	„ „ 4 cents and not above 7 cents per lb. - - -	*Lb.* 0·02	„ 0·02	*Cwt.* 0 9 4	„ 0 9 4
	„ „ 7 cents and not above 10 cents per lb.	„ 0·02¾	„ 0·02 8/10	„ 0 12 10	„ 0 13 1
	„ „ 10 cents and not above 13 cents per lb. - - -	„ 0·03¼	„ 0·03½	„ 0 15 2	„ 0 16 4
	„ „ 13 cents and not above 16 cents per lb. - - -		„ 0·04 8/10		„ 0 19 7
	„ „ 16 cents. per lb. - -		„ 0·07		„ 1 12 8
	Steel circular saw-plates, in addition to above rates - - - - - -	„ 0·01	„ 0·01	„ 0 4 8	„ 0 4 8
	Wire:				
147	Wire rods: rivet, screw, fence, and other iron or steel wire rods, and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than No. 6 wire gauge, valued at 3½ cents or less per lb. - - - -	—	„ 0·00 6/10	—	„ 0 2 9½
	Wire rods, round, in coils and loops, not lighter than No. 5 wire gauge, valued at 3½ cents or less per lb. - - -	„ 0·00 6/10	—	„ 0 2 9½	—
	Iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at 3 cents or less per lb. - - - -	„ 0·00 6/10	„ 0.00 6/10	„ 0 2 9½	„ 0 2 9½
	Note.—All iron or steel rods, whether rolled or drawn through dies, smaller than No. 6 wire gauge, will be classed and dutiable as wire.				

* For rates leviable under the new Tariff Act after 1st July 1891, *see* paragraph No. 143.

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Iron and Steel—continued.				
148	Iron or steel wire :				
	Not smaller than No. 10 wire gauge	*Lb.* 0·01½	Lb. 0·01¼	*Cwt.* 0 7 0	Cwt. 0 5 10
	Smaller than No. 10 and not smaller than No. 16 wire gauge	„ 0·02	„ 0·01¾	„ 0 9 4	„ 0 8 2
	„ than No. 16 and not smaller than No. 26 wire gauge	„ 0·02½	„ 0·02¼	„ 0 11 8	„ 0 10 6
	„ than No. 26 wire gauge	„ 0·03	„ 0·03	„ 0 14 0	„ 0 14 0
	Iron or steel wire covered with cotton, silk, or other material, and wires or strip steel, commonly known as crinoline wire, corset-wire, and hat wire	„ 0·04 *additional according to class.*	„ 0·05	„ 0 18 8 *additional according to class.*	„ 1 3 4
	Note (a.).—Flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, not thicker than $\frac{25}{1000}$ of an inch (ready for use or otherwise) will pay a duty of 50 °/₀ ad valorem.				
	(*b.*) No article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, will pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part.				
	Iron or steel wire cloths, and iron or steel wire nettings, made in meshes of any form, will pay in addition to the duty imposed on the iron or steel wire used in their manufacture	*Lb.* 0·02	„ 0·02	*Cwt.* 0 9 4	„ 0 9 4
	Iron or steel wire coated with zinc or tin, or any other metal (except fence-wire, and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), in addition to the rate imposed on the wire of which it is made	„ 0·00½	„ 0·00½	„ 0 2 4	„ 0 2 4
	Iron wire rope and wire strand, in addition to the rate imposed on the wire of which it is made	„ 0·01	„ 0·01	„ 0 4 8	„ 0 4 8
	Steel wire rope and wire strand, in addition to the rate imposed on the wire of which they or either of them are made	„ 0·02	„ 0·02	„ 0 9 4	„ 0 9 4
	Note.—All iron or steel wire valued at more than 4 cents per lb. will pay a duty of not less than 45 °/₀ ad valorem.				
	Card wire for the manufacture of card clothing	„ 0·02 *in addition to the duty on the wire of which made.*	35°/₀ ad val.	„ 0 9 4 *in addition to the duty on the wire of which made.*	35 °/₀ ad val.
	General Provisions as to Iron and Steel.				
149	No allowance or reduction of duties for partial loss or damage in consequence of rust or discolouration will be made upon any description of iron or steel, or upon any manufacture wholly or partly composed of iron or steel.				
150	All metal produced from iron or its ores, by whatever process or combination of processes, which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, without regard to description or form, or to the per-centage of carbon contained therein (excepting what is known as malleable iron castings) will be classed and denominated as steel.				
151	No article not specially provided for, wholly or partly manufactured from tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel, or of which either of such descriptions of iron or steel as the material of chief value, will pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.				
152	On all iron or steel bars or rods of whatever shape or section, which are cold rolled, cold hammered, or polished in any way, in addition to the ordinary process of hot rolling or hammering, there will be levied ¼ cent per lb. in addition to the foregoing rates; and on all strips, plates, or sheets of iron or steel of whatever shape, other than polished, planished, or glanced sheet-iron or sheet-steel, above provided for, which are cold rolled, cold hammered, blued, brightened, tempered or polished by any process to such perfected surface finish, or polish better than the grade of cold rolled, smooth only, there will be levied 1¼ cents per lb. in addition to the rates on plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there will be levied 1 cent per lb., in addition to the rates provided for steel saw plates.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Manufactures of iron and steel :				
153	Anchors or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each 25 lbs. or more	*Lb.* *0·02*	Lb. 0·01 8/10	*Cwt.* *0 9 4*	Cwt. 0 8 5
154	Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture	„ *0·02½*	„ 0·02	„ *0 11 8*	„ 0 9 4
	Note.—When iron or steel axles are imported fitted in wheels or parts of wheels, of iron or steel, they will be dutiable at the same rate as the wheels in which they are fitted.				
155	Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture	„ *0·02*	„ 0·02½	„ *0 9 4*	„ 0 11 8
156	Blacksmiths' hammers and sledges, track tools, wedges and crowbars, whether of iron or steel	„ *0·02½*	„ 0·02¼	„ *0 11 8*	„ 0 10 6
157	Boiler and other tubes, pipes, flues, and stays, of wrought-iron or steel	—	„ 0·02½	---	„ 0 11 8
	Boiler tubes, pipes, flues, and stays of wrought-iron or steel	„ *0·03*	—	„ *0 14 0*	--
	Other tubes, pipes, flues, and stays, of wrought-iron or steel	„ *0·02¼*	—	„ *0 10 6*	—
158	Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel	„ *0·02½*	„ 0·02¼	„ *0 11 8*	„ 0 10 6
159	Card clothing, manufactured from tempered steel wire	*Sq. ft.* *0·45*	Sq. ft. 0·50	*Sq. ft.* *0 1 10½*	Sq. ft. 0 2 1
	All other card clothing	„ *0·25*	„ 0·25	„ *0 1 0½*	„ 0 1 0½
160	Cast-iron pipe of every description	*Lb.* *0·01*	Lb. 0·00 9/10	*Cwt.* *0 4 8*	Cwt. 0 4 2½
161	Cast-iron vessels, plates, stove plates, and irons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for	„ *0·01¼*	„ 0·01 2/10	„ *0 5 10*	„ 0 5 7¼
162	Castings of malleable iron, not specially provided for	„ *0·02*	„ 0·01¾	„ *0 9 4*	„ 0 8 2
163	Cast hollow ware, coated, glazed, or tinned	„ *0·03*	„ 0·03	„ *0 14 0*	„ 0 14 0
164	Chain or chains of all kinds, made of iron or steel :				
	Not less than ¾ths of an inch in diameter	„ *0·01¾*	„ 0·01 6/10	„ *0 8 2*	„ 0 7 5½
	Less than ¾ths of an inch and not less than ⅜ths of an inch in diameter	„ *0·02*	„ 0·01 8/10	„ *0 9 4*	„ 0 8 5
	Less than ⅜ths of an inch in diameter	„ *0·02½*	„ 0·02½	„ *0 11 8*	„ 0 11 8
	Note.—No chain or chains of any description will pay a less rate of duty than 45 °/₀ ad valorem.				
165	Cutlery :				
	Pen-knives or pocket-knives of all kinds, or parts thereof, and erasers or parts thereof, wholly or partly manufactured :				
	Valued at not more than 50 cents per dozen	*50 °/₀ ad val.*	Doz. 0·12 and 50 °/₀ ad val.	*50 °/₀ ad val.*	Doz. 0 0 6 and 50 °/₀ ad val.
	„ more than 50 cents and not exceeding 1 dollar 50 cents per dozen		Doz. 0·50 and 50 °/₀ ad val.		Doz. 0 2 1 and 50 °/₀ ad val.
	„ more than 1 dollar 50 cents and not exceeding 3 dollars per dozen		Doz. 1·00 and 50 °/₀ ad val.		Doz. 0 4 2 and 50 °/₀ ad val.
	„ more than 3 dollars per dozen		Doz. 2·00 and 50 °/₀ ad val		Doz. 0 8 4 and 50 °/₀ ad val.
	Razors and razor-blades, finished or unfinished :				
	Valued at less than 4 dollars per dozen	*50 °/₀ ad val.*	Doz. 1·00 and 30 °/₀ ad val.	*50 °/₀ ad val.*	Doz. 0 4 2 and 30 °/₀ ad val.
	„ 4 dollars or more per dozen		Doz. 1·75 and 30 °/₀ ad val.		Doz. 0 7 3½ and 30 °/₀ ad val.
166	Swords, sword-blades, and side-arms	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Cutlery—*continued.*				
167	Table knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters, palette, and artists' knives of all sizes, finished or unfinished :				
	Valued at not more than 1 dollar per dozen pieces	*35 °/₀ ad val.*	Doz. 0·10 and 30 °/₀ ad val.	*35 °/₀ ad val.*	Doz. 0 0 5 and 30 °/₀ ad val.
	„ more than 1 dollar and not more than 2 dollars		Doz. 0·35 and 30 °/₀ ad val.		Doz. 0 1 5½ and 30 °/₀ ad val.
	„ more than 2 dollars and not more than 3 dollars		Doz. 0·45 and 30 °/₀ ad val.		Doz. 0 1 10½ and 30 °/₀ ad val.
	„ more than 3 dollars and not more than 8 dollars		Doz. 1·00 and 30 °/₀ ad val.		Doz. 0 4 2 and 30 °/₀ ad val.
	„ more than 8 dollars		Doz. 2·00 and 30 °/₀ ad val.		Doz. 0 8 4 and 30 °/₀ ad val.
	All carving and cook's knives and forks of all sizes, finished or unfinished :				
	Valued at not more than 4 dollars per dozen pieces	*35 °/₀ ad val.*	Doz. 1·00 and 30 °/₀ ad val.	*35 °/₀ ad val.*	Doz. 0 4 2 and 30 °/₀ ad val.
	„ more than 4 dollars and not more than 8 dollars		Doz. 2·00 and 30 °/₀ ad val.		Doz. 0 8 4 and 30 °/₀ ad val.
	„ more than 8 dollars and not more than 12 dollars		Doz. 3·00 and 30 °/₀ ad val.		Doz. 0 12 6 and 30 °/₀ ad val.
	„ more than 12 dollars		Doz. 5·00 and 30 °/₀ ad val.		Doz. 1 0 10 and 30 °/₀ ad val.
168	Files, file blanks, rasps, and floats, of all cuts and kinds :				
	4 inches in length and under	*Doz. 0·35*	Doz. 0·35	*Doz. 0 1 5½*	Doz. 0 1 5½
	Above 4 inches and under 9 inches in length	*„ 0·75*	„ 0·75	*„ 0 3 1½*	„ 0 3 1½
	Of 9 inches and under 14 inches in length	*„ 1·50*	„ 1·50	*„ 0 6 3*	„ 0 5 5
	14 inches in length and above	*„ 2·50*	„ 2·00	*„ 0 10 5*	„ 0 8 4
	Fire-arms :				
169	Muskets and sporting rifles	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
170	All double-barrelled, sporting, breech-loading shot-guns :				
	Valued at not more than 6 dollars each	*35 °/₀ ad val.*	Each 1·50 and 35 °/₀ ad val.	*35 °/₀ ad val.*	Each 0 6 3 and 35 °/₀ ad val.
	„ „ more than 6 dollars, and not more than 12 dollars each		Each 4·00 and 35 °/₀ ad val.		Each 0 16 8 and 35 °/₀ ad val.
	„ „ more than 12 dollars each		Each 6·00 and 35 °/₀ ad val.		Each 1 5 0 and 35 °/₀ ad val.
	Single barrel breech-loading shot-guns		Each 1·00 and 35 °/₀ ad val.		Each 0 4 2 and 35 °/₀ ad val.
	Revolving pistols :				
	Valued at not more than 1 dollar 50 cents each		Each 0·40 and 35 °/₀ ad val.		Each 0 1 8 and 35 °/₀ ad val.
	„ „ more than 1 dollar 50 cents each		Each 1·00 and 35 °/₀ ad val.		Each 0 4 2 and 35 °/₀ ad val.
171	Iron or steel sheets, plates, wares, or articles, enamelled or glazed with vitreous glasses	*45 °/₀ ad val.*	45 °/₀ ad val.	*45 °/₀ ad val.*	45 °/₀ ad val.
172	Ditto, ditto, enamelled or glazed as above with more than one colour, or ornamented	*45 °/₀ ad val.*	50 °/₀ ad val.	*45 °/₀ ad val.*	50 °/₀ ad val.
	Nails, spikes, tacks, and needles :				
173	Cut nails and cut spikes of iron or steel	*Lb. 0·01¼*	Lb. 0·01	*Cwt. 0 5 10*	Cwt. 0 4 8
174	Horseshoe nails, hob nails, and all other wrought-iron or steel nails, not specially provided for	*„ 0·04*	„ 0·04	*„ 0 18 8*	„ 0 18 8
175	Wire nails made of wrought-iron or steel :				
	Two inches in length and above, and not lighter than No. 12 wire gauge		„ 0·02		„ 0 9 4
	From 1 to 2 inches in length, and lighter than No. 12, and not lighter than No. 16 wire gauge	*„ 0·04*	„ 0·02½	*„ 0 18 8*	„ 0 11 8
	Shorter than 1 inch, and lighter than No. 16 wire gauge		„ 0·04		„ 0 18 8
176	Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought-iron or steel	*„ 0·02*	„ 0·01 8/10	*„ 0 9 4*	„ 0 8 5
177	Cut tacks, brads, or sprigs :				
	Not exceeding 16 ozs. to the thousand	*1,000 0·02⅓*	1,000 0·02¼	*1,000 0 0 1*	1,000 0 0 1⅕
	Exceeding 16 ozs. to the thousand	*Lb. 0·03*	Lb.	*Cwt. 0 14 0*	Cwt. 0 12 10

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	METALS, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Nails, spikes, tacks, and needles—*continued.*				
178	Needles for knitting or sewing machines, crochet needles, and tape needles, and bodkins of metal	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.
	Crochet needles	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
179	Needles, knitting, and all others not specially provided for	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	Plates :				
180	Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed for printing	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
181	Railway fish-plates or splice bars, made of iron or steel	*Lb. 0·01¼*	Lb. 0·01	*Cwt. 0 5 10*	Cwt. 0 4 8
182	Rivets of iron or steel	*„ 0·02½*	„ 0·02½	*„ 0 11 8*	„ 0 11 8
183	Saws :				
	Cross-cut saws	*Lin. ft. 0·08*	Lin. ft. 0·08	*Lin. ft. 0 0 4*	Lin. ft. 0 0 4
	Mill, pit, and drag saws :				
	Not over 9 inches wide	*„ 0·10*	„ 0·10	*„ 0 0 5*	„ 0 0 5
	Over 9 inches	*„ 0·15*	„ 0·15	*„ 0 0 7½*	„ 0 0 7½
	Circular saws	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
	Hand, back, and all other saws not specially provided for	*40 °/₀ ad val.*	40 °/₀ ad val.	*40 °/₀ ad val.*	40 °/₀ ad val.
184	Screws, commonly called wood screws :				
	More than 2 inches in length	*Lb. 0·06*	Lb. 0·05	*Cwt. 1 8 0*	Cwt. 1 3 4
	Over 1 inch, and not more than 2 inches in length	*„ 0·08*	„ 0·07	*„ 1 17 4*	„ 1 12 8
	Over ½ inch, and not more than 1 inch in length	*„ 0·10*	„ 0·10	*„ 2 6 8*	„ 2 6 8
	½ inch and less in length	*„ 0·12*	„ 0·14	*„ 2 16 0*	„ 3 5 4
185	Wheels or parts thereof made of iron or steel, and steel-tyred wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tyres or parts thereof, wholly or partly manufactured	*„ 0·02½*	„ 0·02½	*„ 0 11 8*	„ 0 11 8
	Ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture	*„ 0·02*	„ 0·01¾	*„ 0 9 4*	„ 0 8 2
	Note.—When wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together are dutiable at the same rate as is provided for the wheels when imported separately.				
	MISCELLANEOUS METALS, AND MANUFACTURES OF.				
186	Aluminum or aluminum in crude form, alloys of any kind in which aluminum is the component material of chief value	*Free*	Lb. 0·15	*Free*	„ 3 10 0
187	Antimony, as regulus or metal	*10 °/₀ ad val.*	„ 0·00¾	*10 °/₀ ad val.*	„ 0 3 6
188	Argentine, albata, or German silver, unmanufactured	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
189	Brass, in bars or pigs, old brass, clipping from brass or Dutch metal	*Lb. 0·01½*	Lb. 0·01½	*Cwt. 0 7 0*	Cwt 0 1 0
	Sheathing, or yellow metal, old, and fit only for remanufacture	*20 °/₀ ad val.*		*20 °/₀ ad val.*	
190	Bronze powder	*15 °/₀ ad val.*	„ 0·12	*15 °/₀ ad val.*	„ 2 16 0
	Bronze or Dutch metal, or aluminum, in leaf	—	100 leaves 0·08	—	100 leaves 0 0 4
	Bronze or Dutch metal leaf	*10 °/₀ ad val.*	—	*10 °/₀ ad val.*	—
	Aluminum leaf, in book	*45 °/₀ ad val.*	—	*45 °/₀ ad val.*	—
	Copper :				
191	Copper imported in the form of ores, on the fine copper contained therein	*Lb. 0·02½*	Lb. 0·00½	*Cwt. 0 11 8*	Cwt. 0 2 4
192	Old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially provided for	*„ 0·03*	„ 0·01	*„ 0 14 0*	„ 0 4 8
193	Regulus of copper and black or coarse copper, and copper cement, on the fine copper contained therein	*„ 0·03½*	„ 0·01	*„ 0 16 4*	„ 0 4 8
194	Copper in plates, bars, ingots, Chili, or other pigs, and in other forms, not manufactured, not specially provided for	*„ 0·04*	„ 0·01¼	*„ 0 18 8*	„ 0 5 10
195	Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal, of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanised	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.
196	Gold and silver :				
	Bullions and metal thread of gold, silver, or other metals, not specially provided for	*25 °/₀ ad val.*	30 °/₀ ad val.	*25 °/₀ ad val.*	30 °/₀ ad val.
197	Gold leaf	*500 leaves 1·50*	500 leaves 2·00	*500 leaves 0 6 3*	500 leaves 0 8 4
198	Silver leaf	*„ 0·75*	„ 0·75	*„ 0 3 1½*	„ 0 3 1½

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	MISCELLANEOUS METALS, AND MANUFACTURES OF —*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Lead :				
199	Lead ore and lead dross *Note.*—Silver ore and all other ores containing lead will pay a duty of 1½ cents. per lb. on the lead contained therein, according to sample and assay at the port of entry.	*Lb.* 0·01½	Lb. 0·01½	*Cwt.* 0 7 0	Cwt. 0 7 0
200	Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured	„ 0·02	„ 0·02	„ 0 9 4	„ 0 9 4
201	Lead in sheets, pipes, shot, glaziers' lead, and lead wire	„ 0·03	„ 0·02½	„ 0 14 0	„ 0 11 8
202	Metallic mineral substances in a crude state and metals unwrought, not specially provided for	20 % *ad val.*	20 % ad val.	20 % *ad val.*	20 % ad val.
	Mica	*Free*	35 % ad val.	*Free*	35 % ad val.
203	Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value	*Lb.* 0·15	Lb. 0·10	*Cwt.* 3 10 0	Cwt. 2 6 8
204	Pens, metallic, except gold pens	*Gross* 0·12	Gross 0·12	*Gross* 0 0 6	Gross 0 0 6
205	Pen-holder tips, pen-holders, or parts thereof	30 % *ad val.*	30 % ad val.	30 % *ad val.*	30 % ad val.
	Gold pens	45 % *ad val.*	30 % ad val.	45 % *ad val.*	30 % ad val.
206	Pins, metallic, solid-head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins	30 % *ad val.*	30 % ad val.	30 % *ad val.*	30 % ad val.
207	Quicksilver *Note.*—The flasks, bottles, or other vessels in which quicksilver is imported will be subject to the same rate of duty as they would be subjected to if imported empty.	10 % *ad val.*	Lb. 0·10	10 % *ad val.*	Lb. 0 0 5
208	Type-metal, for the lead contained therein	20 % *ad val.*	Lb. 0·01½	20 % *ad val.*	Cwt. 0 7 0
	Types, new	25 % *ad val.*	25 % ad val.	25 % *ad val.*	25 % ad val.
209	Tin : On and after 1st July 1893 the import duty on cassiterite or black oxide of tin, and upon bar, block, and pig tin will be *Note.*—Unless it shall be made to appear to the satisfaction of the President of the United States that the product of the mines of the United States shall have exceeded 5,000 tons of cassiterite, and bar, block, and pig tin in any one year prior to 1st July 1895, then all imported cassiterite, bar, block, and pig tin will, after that date, be admitted free of duty.	*Free*	Lb. 0.04	*Free*	Cwt. 0 18 8
	Watches :				
210	Chronometers, box or ship's, and parts thereof	10 % *ad val.*	10 % ad val.	10 % *ad val.*	10 % ad val.
211	Watches, parts of watches, watch cases, watch movements, and watch glasses, whether separately packed or otherwise	25 % *ad val.*	25 % ad val.	25 % *ad val.*	25 % ad val.
	Zinc or spelter :				
212	Zinc in blocks or pigs	*Lb.* 0·01⅛	Lb. 0·01¾	*Cwt.* 0 7 0	Cwt. 0 8 2
213	Ditto, in sheets	„ 0·02⅔	„ 0·02⅔	„ 0 11 8	„ 0 11 8
214	Ditto, old and worn out, fit only to be remanufactured	„ 0·01½	„ 0·01½	„ 0 7 0	„ 0 5 10
215	Manufactures, articles, or wares, not specially enumerated or provided for, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or any other metal, and whether partly or wholly manufactured	45 % *ad val.*	45 % ad val.	45 % *ad val.*	45 % ad val.
	WOOD, AND MANUFACTURES OF.				
216	Timber, hewn and sawed, and timber used for spars and in building wharves	20 % *ad val.*	10 % ad val.	20 % *ad val.*	10 % ad val.
217	Ditto, squared or sided, not specially provided for	*Cub. ft.* 0·01	Cub. ft. 0·00½	*Cub. ft.* 0 0 0½	Cub. ft. 0 0 0¼
218	Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine, and bass wood	*1,000 ft.* 1·00	1,000 ft. 1·00	*1,000 ft.* 0 4 2	1,000 ft. 0 4 2
	Of white pine, under old tariff	„ 2·00	—	„ 0 8 4	—
	Sawed lumber, not specially provided for *Note.*—When lumber of any sort is planed or finished, in addition to the foregoing rates there will be levied for each side so planed or finished 50 cents per 1,000 ft. board measure; if planed on one side and tongued and grooved, 1 dollar per 1,000 ft. board measure; and if planed on two sides, and tongued and grooved, 1 dollar 50 cents per 1,000 ft. board measure; and in estimating board measure under this schedule no deduction will be made on account of planing, tonguing, and grooving. In case any foreign country imposes an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon sawed lumber herein	„ 2·00	1,000 ft. 2·00	„ 0 8 4	1,000 ft. 0 8 4

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	WOOD, AND MANUFACTURES OF—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Sawed lumber, not especially provided for—*cont.*				
	provided for, when imported from such country, shall remain the same as in force prior to the passage of this Act. (*The provision in the foregoing paragraph only affects white pine lumber, the rates on other descriptions being the same under the new tariff as under the old one.*)				
219	Cedar: On and after 1st March 1891 paving posts, railroad ties, and telephone and telegraph poles of cedar will be dutiable at	—	20 °/₀ ad val.	—	20 °/₀ ad val.
	Round	*Free*	—	*Free*	—
	Other than round	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
220	Sawed boards, plank, deals, and all forms of sawed cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods, not further manufactured than sawed	—	15 °/₀ ad val.	—	15 °/₀ ad val.
	Cabinet woods, unmanufactured	*Free*	—	*Free*	—
	Veneers of wood and wood unmanufactured, not specially provided for	—	20 °/₀ ad val.	—	20 °/₀ ad val.
	Veneers of wood	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Wood, unmanufactured, not specially provided for	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
221	Pine clapboards	*1,000 2·00*	1,000 1·00	*1,000 0 8 4*	1,000 0 4 2
222	Spruce clapboards	*„ 1·50*	„ 1·50	*„ 0 6 3*	„ 0 6 3
223	Hubs for wheels, posts, last-blocks, waggon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
224	Laths	*1,000 0·15*	1,000 0·15	*1,000 0 0 7½*	1,000 0 0 7½
225	Pickets and palings	*20 °/₀ ad val.*	10 °/₀ ad val.	*20 °/₀ ad val.*	10 °/₀ ad val.
226	Shingles, white pine	*1,000 0·35*	1,000 0·20	*1,000 0 1 5½*	1,000 0 0 10
	Ditto all other	*„ 0·35*	„ 0·30	*„ 0 1 5½*	„ 0 1 3
227	Staves of wood, of all kinds	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
228	Casks and barrels (empty), sugar-box shooks, and packing boxes, and packing-box shooks, of wood, not specially provided for	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
229	Chair cane or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
230	House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for	—	35 °/₀ ad val.	—	35 °/₀ ad val.
	House or cabinet furniture, in pieces or rough, and not finished	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Cabinet ware and house furniture, finished	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Manufactures of wood, or of which wood is the chief component part, not specially provided for	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	SUGAR.				
231	On and after 1st July 1891, and until 1st July 1905, there will be paid, from any moneys in the Treasury, not otherwise appropriated, to the producer of sugar from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, and testing not less than 90 degrees by the polariscope, a bounty of 2 cents per pound; and upon such sugar, testing less than 90 degrees by the polariscope, and not less than 80 degrees, a bounty of 1¾ cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.				
232	In order to be entitled to the said bounty, the producer of the sugar must have first filed, prior to 1st July of each year, with the Commissioner of Internal Revenue, a notice of the place of production, with a general description of the machinery and methods to be employed by him, together with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	SUGAR—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
233	Upon receipt of the aforesaid application and bond, the Commissioner of Internal Revenue shall issue to the applicant a license to produce sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States, at the place and with the machinery and by the methods described in the application; but said license shall not extend beyond one year from the date thereof.				
234	No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States, upon which the bounty herein-before provided for has already been paid or applied for; nor to any person unless he shall have first been licensed as herein-before provided; and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from to time make all needful rules and regulations for the manufacture of said sugar, and, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.				
235	And for the payment of these bounties the Secretary of the Treasury is authorised to draw warrants on the Treasurer of the United States for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be disbursed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than 500 pounds.				
236	Any person who shall knowingly refine or aid in the refining of sugar imported into the United States, or upon which the bounty herein provided for has already been paid or applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanour, and, upon conviction thereof, shall pay a fine not exceeding 5,000 dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.				
237	All sugars above No. 16 Dutch standard in colour will pay a duty of	—	Lb. 0·0$\frac{5}{10}$	—	Cwt. 0 2 4
	All sugars above No. 16 and not above No. 20 Dutch Standard	*Lb. 0·03*	—	*Cwt. 0 14 0*	—
	Ditto, above No. 20 Dutch standard	,, 0·03½	—	,, 0 16 4	—
	All such sugars above No. 16 Dutch standard in colour will pay $\frac{1}{10}$ cent per pound in addition to the rate above provided, when exported from, or the product of any country when and so long as such country pays, or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect.				
	All machinery purchased abroad and erected in a beet-sugar factory and used in the production of raw sugar in the United States from beets produced therein will be admitted duty free until the 1st July, 1892: Provided that any duty collected on any of the above-described machinery purchased abroad and imported into the United States for the uses above indicated since 1st January 1890 will be refunded.				
238	Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at 12 cents or less per pound, and on sugars after being refined, when tinctured, coloured, or in any way adulterated	—	Lb. 0·05	—	Cwt. 1 3 4
	Sugar candy, not coloured	*Lb. 0·05*	—	*Cwt. 1 3 4*	—
	Confectionery not specially provided for, made wholly or in part of sugar; and sugars after being refined, when tinctured, coloured, or in any way adulterated; valued at 30 cents per pound, or less	*0·10*	—	,, 2 6 8	—

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	SUGAR—*continued.*				
239	All other confectionery, including chocolate confectionery, not specially provided for	—	50 °/₀ ad val.	—	50 °/₀ ad val.
	Confectionery not specially provided for, made wholly or in part of sugar; and sugars after being refined, when tinctured, coloured, or in any way adulterated; valued at 30 cents per pound, or less	*Lb.* 0·10	—	*Cwt.* 2 6 8	—
	Confectionery valued above 30 cents per pound, or when sold by the box, package, or otherwise than by the pound	*50 °/₀ ad val.*	—	*50 °/₀ ad val.*	—
240	Glucose or grape sugar	*20 °/₀ ad val.*	Lb. 0·00¾	*20 °/₀ ad val.*	Cwt. 0 3 6
241	The provisions of this Act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production shall take effect on the 1st April 1891: Provided, that on and after 1st March 1891, and prior to 1st April 1891, sugars not exceeding No. 16 Dutch standard in colour may be refined in bond without payment of duty, and such refined sugars may be transported in bond and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the intermediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.				
	TOBACCO, AND MANUFACTURES OF.				
242	Leaf tobacco suitable for cigar-wrappers, if not stemmed	*Lb.* 0·75	Lb. 2·00	*Cwt.* 17 10 0	Cwt. 46 13 4
	Ditto, stemmed	„ 1·00	„ 2·75	„ 23 6 8	„ 64 3 4
	Note.—If any portion of any tobacco imported in any bale, box, or package, or in bulk shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package or bulk shall be dutiable at the above rates.				
243	All other tobacco in leaf, unmanufactured and not stemmed	„ 0·35	„ 0·35	„ 8 3 4	„ 8 3 4
	Ditto, stemmed	„ 0·40	„ 0·50	„ 9 6 8	„ 11 13 4
244	Tobacco, manufactured, of all descriptions, not specially enumerated or provided for	„ 0·40	„ 0·40	„ 9 6 8	„ 9 6 8
245	Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions	„ 0·50	„ 0·50	„ 11 13 4	„ 11 13 4
246	Cigars, cigarettes, and cheroots of all kinds	„ 2·50 and 25 °/₀ ad val.	„ 4·50 and 25 °/₀ ad val.	„ 58 6 8 and 25 °/₀ ad val.	„ 105 0 0 and 25 °/₀ ad val.
	Note.—Paper cigars and cigarettes, including wrappers, will be subject to the same duties as are herein imposed upon cigars.				
	AGRICULTURAL PRODUCTS AND PROVISIONS.				
	Animals, Live:—				
247	Horses and mules valued at less than 150 dollars	*20 °/₀ ad val.*	Each 30·00 30 °/₀ ad val.	*20 °/₀ ad val.*	Each 6 5 0 30 °/₀ ad val.
	Ditto, valued at 150 dollars and over				
248	Cattle, more than 1 year old	*20 °/₀ ad val.*	Each 10·00	*20 °/₀ ad val.*	Each 2 1 8
	Ditto, 1 year old or less		„ 2·00		„ 0 8 4
249	Hogs	*20 °/₀ ad val.*	„ 1·50	*20 °/₀ ad val.*	„ 0 6 3
250	Sheep, 1 year old or more	*20 °/₀ ad val.*	„ 1·50	*20 °/₀ ad val.*	„ 0 6 3
	Ditto, less than one year old	*20 °/₀ ad val.*	„ 0·75	*20 °/₀ ad val.*	„ 0 3 1½
251	All other live animals, not specially provided for	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
	Breadstuffs and Farinaceous Substances:—				
252	Barley	*Bush.* 0·10	Bush. of 48 lbs. 0·30	*Bush.* 0 0 5	Bush. of 48 lbs. 0 1 3
253	Barley-malt	*Bush. of 34 lbs.* 0·20	Bush. of 34 lbs. 0·45	*Bush. of 34 lbs.* 1 8	Bush. of 34 lbs. 0 1 10½
254	Barley, pearled, patent, or hulled	*Lb.* 0·00½	Lb. 0·02	*Cwt.* 0 2 4	Cwt. 0 9 4
255	Buckwheat	*10 °/₀ ad val.*	Bush. of 48 lbs. 0·15	*10 °/₀ ad val.*	Bush. of 48 lbs. 0 0 7½
256	Corn or maize	*Bush.* 0·10	Bush. of 56 lbs. 0·15	*Bush.* 0 0 5	Bush. of 56 lbs. 0 0 7½
257	Corn meal	*Bush. of 48 lbs.* 0·10	Bush. of 48 lbs. 0·20	*Bush. of 48 lbs.* 0 5	Bush. of 45 lbs. 0 0 10
258	Macaroni, vermicelli, and all similar preparations	*Free*	Lb. 0·02	*Free*	Cwt. 0 9 4
259	Oats	*Bush.* 0·10	Bush. 0·15	*Bush.* 0 0 5	Bush. 0 0 7¾
260	Oatmeal	*Lb.* 0·00½	Lb. 0·01	*Cwt.* 0 2 4	Cwt 0 4 8

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	AGRICULTURAL PRODUCTS AND PROVISIONS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Breadstuffs and Farinaceous Substances—*continued.*				
261	Rice :—				
	Cleaned	*Lb.* 0·02½	Lb. 0·02	*Cwt. 0 10 6*	Cwt. 0 9 4
	Uncleaned	„ 0·01½	„ 0·01½	„ 0 7 0	„ 0 5 10
	Paddy	„ 0·01¼	„ 0·00¾	„ 0 5 10	„ 0 3 6
	Rice flour, rice meal, and rice, broken, which will pass through a sieve, known commercially as No. 12 wire sieve	—	„ 0·00¼	—	„ 0 1 2
	Rice flour and rice meal	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
262	Rye	*Bush. 0·10*	Bush. 0·10	*Bush. 0 0 5*	Bush. 0 0 5
263	Rye flour	*Lb. 0·00½*	Lb. 0·00½	*Cwt. 0 2 4*	Cwt. 0 2 4
264	Wheat	*Bush. 0·20*	Bush. 0·25	*Bush. 0 0 10¼*	Bush. 0 1 0¾
265	Wheat flour	*20 °/₀ ad val.*	25 °/₀ ad val.	*20 °/₀ ad val.*	25 °/₀ ad val.
	Dairy Products :—				
266	Butter, and substitutes therefor	*Lb. 0·04*	Lb. 0·06	*Cwt. 0 18 8*	Cwt. 1 8 0
267	Cheese	„ *0·04*	„ 0·06	„ *0 18 8*	„ 1 8 0
268	Milk, fresh	*10 °/₀ ad val.*	Gall. 0·05	*10 °/₀ ad val.*	Gall. 0 0 3
269	Milk, preserved or condensed, including weight of packages	*20 °/₀ ad val.*	Lb. 0·03	*20 °/₀ ad val.*	Cwt. 0 14 0
	Sugar of milk	*Free*	„ 0·08	*Free*	„ 1 17 4
	Farm and Field Products :—				
270	Beans	*10 °/₀ ad val.*	Bush. of 60 lbs. 0·40	*10 °/₀ ad val.*	Bush. of 60 lbs. 1 8
271	Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise	*30 °/₀ ad val.*	40 °/₀ ad val.	*30 °/₀ ad val.*	40 °/₀ ad val.
272	Broom-corn	*Free*	Ton 8·00	*Free*	Ton 1 13 4
273	Cabbages	*10 °/₀ ad val.*	Each 0·03	*10 °/₀ ad val.*	Each 0 0 1½
274	Cider	*20 °/₀ ad val.*	Gall. 0·05	*20 °/₀ ad val.*	Gall. 0 0 3
275	Eggs	*Free*	Doz. 0·05	*Free*	Doz. 0 0 2½
276	„ yolk of	*20 °/₀ ad val.*	25 °/₀ ad val.	*20 °/₀ ad val.*	25 °/₀ ad val.
277	Hay	*Ton 2·00*	Ton 4·00	*Ton 0 8 4*	Ton 0 16 8
278	Honey	*Gall. 0·20*	Gall. 0·20	*Gall. 0 1 0*	Gall. 0 1 0
279	Hops	*Lb. 0·08*	Lb. 0·15	*Cwt. 1 17 4*	Cwt. 3 10 0
280	Onions	*10 °/₀ ad val.*	Bush. 0·40	*10 °/₀ ad val.*	Bush. 0 1 8¼
281	Pease, green, in bulk or in barrels, sacks, or similar packages	*10 °/₀ ad val.*	Bush. of 60 lbs. 0·40	*10 °/₀ ad val.*	Bush. of 60 lbs. 0 1 8
	Ditto, dried	*30 °/₀ ad val.*	Bush. 0·20	*30 °/₀ ad val.*	Bush. 0 0 10
	Ditto, split	*20 °/₀ ad val.*	Bush. of 60 lbs. 0·50	*20 °/₀ ad val.*	Bush. of 60 lbs. 0 2 1
	Ditto, in cartons, papers, or other small packages	*(New provision)*	Lb. 0·01	*(New provision)*	Cwt. 0 4 8
282	Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for	*Free*	20 °/₀ ad val.	*Free*	20 °/₀ ad val.
283	Potatoes	*Bush. of 60 lbs. 0·15*	Bush. of 60 lbs. 0·25	*Bush. of 60 lbs. 0 7½*	Bush. of 60 lbs. 0 1 0½
	Seeds :—				
284	Castor beans or seeds	*Bush. of 50 lbs. 0·50*	Bush. of 50 lbs. 0·50	*Bush. of 50 lbs. 2 1*	Bush. of 50 lbs. 0 2 1
285	Flax-seed or linseed, poppy-seed, and other oil seeds, not specially provided for	—	Bush. of 56 lbs. 0·30	—	Bush. of 56 lbs. 0 1 3
	Flax seed or linseed	*Bush. of 56 lbs. 0·20*	—	*Bush. of 56 lbs. 0 10*	—
	Hemp-seed, rape-seed, and other oil seeds of like character (including poppy-seed)	*Lb. 0·00¼*	—	*Cwt. 0 1 2*	—
	Note.—No drawback is to be allowed on oilcake made from imported seed.				
286	Garden seeds, agricultural seeds, and other seeds, not specially provided for	—	20 °/₀ ad val.	—	20 °/₀ ad val.
	Garden seeds	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Seeds of all kinds, except medicinal seeds, not specially provided for (including agricultural seeds)	*Free*	—	*Free*	—
287	Vegetables of all kinds, prepared or preserved, not specially provided for	*30 °/₀ ad val.*	45 °/₀ ad val.	*30 °/₀ ad val.*	45 °/₀ ad val.
	Pickles and sauces of all kinds, not specially provided for	*35 °/₀ ad val.*		*35 °/₀ ad val.*	
288	Vegetables in their natural state, not specially provided for	*10 °/₀ ad val.*	25 °/₀ ad val.	*10 °/₀ ad val.*	25 °/₀ ad val.
289	Straw	*Free*	30 °/₀ ad val.	*Free*	30 °/₀ ad val.
290	Teazles	*Free*	30 °/₀ ad val.	*Free*	30 °/₀ ad val.
	Fish :—				
291	Anchovies and sardines, packed in oil or otherwise, in tin boxes, measuring not more than 5 inches long, 4 inches wide, and 3½ inches deep	*Box 0·10*	Box 0·10	*Box 0 0 5*	Box 0 0 5

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	AGRICULTURAL PRODUCTS AND PROVISIONS—*continued.*				
	Fish—*continued.*				
	Anchovies and sardines, packed in oil or otherwise, in half boxes, measuring not more than 5 inches long, 4 inches wide, and $1\frac{5}{8}$ inches deep	*Box* 0·05	Box 0·05	*Box* 0 0 $2\frac{1}{2}$	Box 0 0 $2\frac{1}{2}$
	Ditto, ditto, in quarter boxes, measuring not more than $4\frac{3}{4}$ inches long, $3\frac{1}{2}$ inches wide, and $1\frac{1}{4}$ inches deep	„ 0·02½	„ 0·02½	„ 0 0 $1\frac{1}{4}$	„ 0 0 $1\frac{1}{4}$
	Ditto, ditto, when imported in any other form	*40 °/₀ ad val.*	40 °/₀ ad val.	*40 °/₀ ad val.*	40 °/₀ ad val.
292	Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted	*Lb.* 0·01	Lb. 0·01	*Cwt.* 0 4 8	Cwt. 0 4 8
293	Fish smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepared for preservation, and fresh fish, not specially provided for	„ 0·00½	„ 0·00¾	„ 0 2 4	„ 0 3 6
	Fish, fresh, for immediate consumption	*Free*	—	*Free*	—
294	Herrings, pickled or salted	*Lb.* 0·00½	„ 0·00½	*Cwt.* 0 2 4	„ 0 2 4
	Ditto fresh	*Free*	„ 0·00¼	*Free*	„ 0 1 2
295	Fish in cans or packages made of tin or other material, except anchovies and sardines, and fish packed in any other manner, not specially enumerated or provided for	—	30 °/₀ ad val.	—	30 °/₀ ad val.
	Fish preserved in oil, except anchovies and sardines	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Fish, prepared or preserved, not specially provided for	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
296	Cans or packages made of tin or other metal, containing shell fish, admitted free of duty, not exceeding one quart in contents, will be subject to a duty of 8 cents per dozen cans or packages; and, when exceeding one quart, will be subject to an additional duty of 4 cents per dozen for each additional half quart or fractional part thereof. *Note.*—Until 30th June 1891, such cans or packages will be admitted as provided by the old tariff.				
	Fruits and nuts:				
	Fruits:				
297	Apples, green or ripe	*Free*	Bush 0·25	*Free*	Bush 0 1 0¾
298	Ditto dried, dessicated, evaporated, or prepared in any manner, and not otherwise provided for	*Free*	Lb. 0·02	*Free*	Cwt. 0 9 4
299	Grapes	*20 °/₀ ad val.*	Barrel of 3 cub. ft. capacity or part thereof. 0·60	*20 °/₀ ad val.*	Barrel of 3 cub. ft. capacity or part thereof. 2 6
	Plums and prunes	*Lb.* 0·01	Lb. 0.02	*Cwt.* 0 4 8	Cwt. 0 9 4
300	Figs	„ 0·02	„ 0·02½	„ 0 9 4	„ 0 11 8
301	Oranges, lemons, and limes:				
	In packages of capacity of $1\frac{1}{4}$ cubic feet or less	—	Package *0·13	—	Pack. *0 0 $6\frac{1}{2}$
	Ditto, exceeding $1\frac{1}{4}$ cubic feet, and not exceeding $2\frac{1}{2}$ cubic feet in capacity	—	„ *0·25	—	„ *0 1 $0\frac{1}{2}$
	Ditto, exceeding $2\frac{1}{2}$ cubic feet, and not exceeding 5 cubic feet in capacity	—	„ *0·50	—	„ *0 2 1
	Ditto, exceeding 5 cubic feet, for every additional cubic foot or fractional part thereof	—	„ *0·10	—	„ *0 0 5
	Ditto, in bulk	—	1,000 *1·50	—	1,000 *0 6 3
	* In addition to the above duties there will be levied on the boxes or barrels containing such oranges, lemons, or limes	—	30 °/₀ ad val.	—	30 °/₀ ad val.
	Oranges, in boxes of capacity not exceeding $2\frac{1}{2}$ cubic feet	*Box* 0·25	—	*Box* 0 1 $0\frac{1}{2}$	—
	Ditto, in half boxes, capacity not exceeding $1\frac{1}{4}$ cubic feet	*½ Box* 0·13	—	*½ Box* 0 0 $6\frac{1}{2}$	—
	Ditto, in barrels, capacity not exceeding that of the 196 lbs. flour barrel	*Barrel* 0·55	—	*Barrel* 0 2 $3\frac{1}{2}$	—
	Ditto, in bulk	*1,000* 1·60	—	*1,000* 0 6 8	—
	Lemons, in boxes of capacity not exceeding $2\frac{1}{2}$ cubic feet	*Box* 0·30	—	*Box* 0 1 3	—
	Ditto, in half boxes, capacity not exceeding $1\frac{1}{4}$ cubic feet	*½ Box* 0·16	—	*½ Box* 0 0 8	—
	Ditto, in bulk	*1,000* 2·00	—	*1,000* 0 8 4	—
	Oranges and lemons in packages not specially enumerated	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Limes	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
302	Raisins	*Lb.* 0·02	Lb. 0·02½	*Cwt.* 0 9 4	Cwt. 0 11 8

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	AGRICULTURAL PRODUCTS AND PROVISIONS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Fruits and nuts—*continued.*				
	Fruits—*continued.*				
303	Comfits, sweetmeats, and fruits preserved in sugar, sirup, molasses, or spirits, not specially provided for, and jellies of all kinds	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.
304	Fruits preserved in their own juices	*20 °/₀ ad val.*	30 °/₀ ad val.	*20 °/₀ ad val.*	30 °/₀ ad val.
305	Orange peel and lemon peel, preserved or candied	*35 °/₀ ad val.*	Lb. 0·02	*35 °/₀ ad val.*	Cwt. 0 9 4
	Nuts:				
306	Almonds, not shelled	*Lb. 0·05*	„ 0·05	*Cwt. 1 3 4*	„ 1 3 4
	Ditto, clear, shelled	„ *0·07½*	„ 0·07½	„ *1 15 0*	„ 1 15 0
307	Filberts and walnuts of all kinds, not shelled	„ *0·03*	„ 0·03	„ *0 14 0*	„ 0 14 0
	Ditto, shelled		„ 0·06		„ 1 8 0
308	Peanuts or ground beans, unshelled	„ *0·01*	„ 0·01	„ *0 4 8*	„ 0 4 8
	Ditto, shelled	„ *0·01½*	„ 0·01½	„ *0 7 0*	„ 0 7 0
309	Nuts of all kinds, shelled or unshelled, not specially provided for	„ *0·02*	„ 0·01½	„ *0 9 4*	„ 0 7 0
	Meat products:				
310	Bacon and hams	„ *0·02*	„ 0·05	„ *0 9 4*	„ 1 3 4
311	Beef, mutton, and pork	—	„ 0·02	—	„ 0 9 4
	Beef and pork	„ *0·01*	—	„ *0 4 8*	—
	Mutton, dressed	*10 °/₀ ad val.*	—	*10 °/₀ ad val.*	—
312	Meats of all kinds, prepared or preserved, not specially provided for	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
313	Extract of meat, all not specially provided for	*20 °/₀ ad val.*	Lb. 0·35	*20 °/₀ ad val.*	Cwt. 8 3 4
	Fluid extract of meat	*20 °/₀ ad val.*	„ 0·15	*20 °/₀ ad val.*	„ 3 10 0
	Note.—No separate or additional duty is to be collected on the coverings unless they are suitable and apparently designed for use other than in the importation of meat extracts.				
314	Lard	*Lb. 0·02*	Lb. 0·02	*Cwt. 0 9 4*	„ 0 9 4
315	Poultry, live	*20 °/₀ ad val.*	„ 0·03	*20 °/₀ ad val.*	„ 0 14 0
	Ditto, dressed	*10 °/₀ ad val.*	„ 0·05	*10 °/₀ ad val.*	„ 1 3 4
316	Tallow	*Lb. 0·01*	„ 0·01	*Cwt. 0 4 8*	„ 0 4 8
	Wool grease, including that known commercially as degras or brown wool grease	*10 °/₀ ad val.*	„ 0·00½	*10 °/₀ ad val.*	„ 0 2 4
	Miscellaneous products:				
317	Chicory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for	*Lb. 0·02*	„ 0·02	*Cwt. 0 9 4*	„ 0 9 4
318	Chocolate (other than chocolate-confectionery and chocolate, commercially known as sweetened chocolate)	„ *0·02*	„ 0·02	„ *0 9 4*	„ 0 9 4
319	Cocoa, prepared or manufactured, not specially provided for	„ *0·02*	„ 0·02	„ *0 9 4*	„ 0 9 4
320	Cocoa butter or cocoa-butterine	*25 °/₀ ad val.*	„ 0·03½	*25 °/₀ ad val.*	„ 0 16 4
321	Dandelion-root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for	*Lb. 0·02*	„ 0·01½	*Cwt. 0 9 4*	„ 0 7 0
	Salt:				
322	Salt in bags, sacks, barrels, or other packages	*100 lbs. 0·12*	100 lbs. 0·12	*100 lbs. 0 0 6*	100 lbs. 0 0 6
	Ditto, in bulk	„ *0·08*	„ 0·08	„ *0 0 4*	„ 0 0 4
	Note.—Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted. Exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than 100 dollars.				
323	Starch, including all preparations, from whatever substance produced, fit for use as starch	—	Lb. 0·02	—	Cwt. 0 9 4
	Potato or corn starch	*Lb. 0·02*	—	*Cwt. 0 9 4*	—
	Rice starch and other starch	„ *0·02½*	—	„ *0 11 8*	—
324	Dextrine, burnt starch, gum substitute, or British gum	„ *0·01*	„ 0·01½	„ *0 4 8*	„ 0 7 0
325	Mustard, ground or preserved, in bottles or otherwise	„ *0·10*	„ 0·10	„ *2 6 8*	„ 2 6 8
326	Spices, ground or powdered, not specially provided for	„ *0·05*	„ 0·04	„ *1 3 4*	„ 0 18 8
	Cayenne pepper, unground	*Free*	„ 0·02½	*Free*	„ 0 11 8
	Sage	*(New provision)*	„ 0·03	*(New provision)*	„ 0 14 0

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	AGRICULTURAL PRODUCTS AND PROVISIONS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
327	Vinegar - - - - - - - - *Note.*—The standard for vinegar shall be taken to be that strength which requires 35 grains of bicarbonate of potash to neutralise 1 ounce troy of vinegar.	*Gall.* 0·07½	Gall. 0·07½	*Gall.* 0 0 4	Gall. 0 0 4
328	There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tinware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less 1 % of such duty, which shall be retained for the use of the United States.				
	SPIRITS, WINES, AND OTHER BEVERAGES.				
	Spirits :				
329	Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for - - -	*Proof gall.* 2·00	Proof gall. 2·50	*Proof gall.* 10 0	Proof gall. 0 12 7
330	Each and every gauge of wine gallon of measurement shall be counted as at least 1 proof gallon, and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than 14 gallons will be forfeited to the United States: Provided, that it shall be lawful for the Secretary of the Treasury, in his discretion, to authorise the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.				
331	On all compounds or preparations of which distilled spirits are a component part of chief value, not specially provided for, there shall be levied a duty not less than that imposed upon distilled spirits.				
332	Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for - - -	*Proof gall.* 2·00	Proof gall. 2·50	*Proof gall.* 10 0	Proof gall. 0 12 7
333	No lower rate or amount of duty is to be levied on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it is to be increased in proportion for any greater strength than the strength of the first proof, and all imitations of brandy, or spirits, or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than 1 dollar 50 cents per gallon.				
334	Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof - - - -	*Gall.* 1·00	Gall. 1·50	*Gall.* 0 5 0	Gall. 0 7 6
	Wines :				
335	Champagne and all other sparkling wines, in bottles :				
	Containing each not more than 1 quart and more than 1 pint - - -	*Doz.* 7·00	Doz. 8·00	*Doz.* 1 9 2	Doz. 1 13 4
	Containing not more than 1 pint each and more than ½ pint - - -	„ 3·50	„ 4·00	„ 0 14 7	„ 0 16 8
	Containing ½ pint each or less - -	„ 1·75	„ 2·00	„ 0 7 3½	„ 0 8 4
	Ditto, in bottles or other vessels containing more than 1 quart each, in addition to 8 (7) dollars per dozen bottles, on the quantity in excess of 1 quart, at the rate of - -	*Gall.* 2·25	Gall. 2·50	*Gall.* 0 11 3	Gall. 0 12 7
336	Still wines, including ginger wine, or ginger cordial and vermouth :				
	In casks - - - - - -	„ 0·50	„ 0·50	„ 0 2 6	„ 0 2 6
	In bottles or jugs, per case of 1 dozen bottles or jugs, containing each not more than 1 quart and more than 1 pint, or 24 bottles or jugs containing each not more than 1 pint - - - -	*Case* 1·60	Case 1·60	*Case* 0 6 8	Case 0 6 8
	Note.—Any excess beyond these quantities found in such bottles or jugs will be subject to a duty of 5 cents per pint or fractional part thereof; but no separate or additional duty will be assessed on the bottles or jugs.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	WINES, SPIRITS, AND OTHER BEVERAGES—*continued.*				
	Wines—*continued.*				
	Any wines, ginger-cordial, or vermouth imported containing more than 24 °/₀ of alcohol will be forfeited to the United States. No constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits will be made.				
	Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than 1 dozen bottles or jugs in each package; and all such bottles or jugs will pay an additional duty of 3 cents for each bottle or jug, unless specially provided for.				
337	Ale, porter, and beer in bottles or jugs - -	*Gall. 0·35*	Gall. 0·40	*Gall. 0 1 9*	Gall. 0 2 0
	Note.—No separate or additional duty is to be assessed on the bottles or jugs.				
	Ditto, ditto, otherwise than in bottles or jugs -	„ *0·20*	„ 0·20	„ *0 1 0*	„ 0 1 0
338	Malt extract, fluid, in casks - - -	„ *0·20*	„ 0·20	„ *0 1 0*	„ 0 1 0
	Ditto, ditto, in bottles or jugs - - -	„ *0·35*	„ 0·40	„ *0 1 9*	„ 0 2 0
	Ditto, ditto, solid or condensed - - -	(*New provision*)	40 °/₀ ad val.	(*New provision*)	40 °/₀ ad val.
339	Cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for :				
	Containing not more than 18 °/₀ of alcohol -	*20 °/₀ ad val.*	Gall. 0·60	*20 °/₀ ad val.*	Gall. 0 3 0
	Containing more than 18 °/₀ of alcohol -		Proof gall. 2·50		Proof gall. 12 7
340	Ginger ale, ginger beer, lemonade, soda-water, and other similar waters in plain green or coloured moulded or pressed glass bottles :				
	Containing each not more than ¾ths of a pint - - - - -	—	Doz. 0·13	—	Doz. 0 0 6½
	Containing more than ¾ths of a pint each, and not more than 1½ pints - -	—	„ 0·26	—	„ 0 1 1
	Note.—No separate or additional duty is to be assessed on the bottles.				
	Ditto, ditto, if imported otherwise than in plain green or coloured moulded or pressed glass bottles, or in such bottles containing more than 1½ pints each - - - -	—	Gall. 0·50	—	Gall. 0 2 6
	Note.—In addition to the foregoing rate, duty will be collected on the bottles or other coverings, at the rates which would be chargeable thereon if imported empty.				
	Ginger ale or ginger beer - -	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	All imitations of natural mineral waters, and all artificial mineral waters - -	*30 °/₀ ad val.*		*30 °/₀ ad val.*	—
341	All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for, in green or coloured glass bottles:—				
	Containing not more than 1 pint - -	—	Doz.botts. 0·16	—	Doz.bts.0 0 8
	„ more than 1 pint and not more than 1 quart - - -	—	„ 0·25		„ 0 1 0½
	Note.—No separate duty shall be assessed upon the bottles.				
	Ditto, ditto, if imported otherwise than in plain green or coloured glass bottles, or if imported in such bottles containing more than 1 quart -	—	Gall. 0·20	—	Gall. 0 1 0
	Note.—In addition to the foregoing rate duty will be levied upon the bottles or other covering at the same rates as would have been charged if imported empty or separately.				
	Mineral waters, all not artificial -	*Free*	—	*Free.*	—
	All imitations of natural mineral waters, and all artificial mineral waters - -	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	COTTON MANUFACTURES.				
342	Cotton thread, yarn, warps, or warp yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, herein-after provided for :				
	Valued at not exceeding 25 cents. per lb. -	*Lb. 0·10*	Lb. 0·10	*Cwt. 2 6 8*	Cwt. 2 6 8
	„ „ over 25 and not exceeding 40 cents per lb.	„ *0·15*	„ 0·18	„ *3 10 0*	„ 4 4 0
	„ „ „ 40 „ „ 50 „	„ *0·20*	„ 0·23	„ *4 13 4*	„ 5 7 4
	„ „ „ 50 „ „ 60 „	„ *0·25*	„ 0·28	„ *5 16 8*	„ 6 10 8
	„ „ „ 60 „ „ 70 „	„ *0·33*	„ 0·33	„ *7 14 0*	„ 7 14 0
	„ „ „ 70 „ „ 80 „	„ *0·38*	„ 0·38	„ *8 17 4*	„ 8 17 4
	„ „ „ 80 „ „ 1 dol. „	„ *0·48*	„ 0·48	„ *11 4 0*	„ 11 4 0
	„ „ „ 1 dol. per lb. - - -	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	COTTON MANUFACTURES—*continued.*				
343	Spool-thread of cotton, containing on each spool :—				
	Not exceeding 100 yards of thread - -	*Doz.* 0·07	Doz. 0·07	*Doz.* 0 0 3½	Doz. 0 0 3½
	Exceeding 100 yards on each spool, for every additional 100 yards of thread or fractional part thereof in excess of 100 yards - -	„ 0·07	„ 0·07	„ 0 0 3½	„ 0 0 3½
344	Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, and not exceeding 50 threads to the square inch, counting the warp and filling - - - - -	*Sq. yd.* 0·02½	Sq. yd. 0·02	*Sq. yd.* 0 0 1¼	Sq. yd. 0 0 1
	Ditto, bleached - - - - - -	„ 0·03⅓	„ 0·02½	„ 0 0 1¾	„ 0 0 1¼
	Ditto, dyed, coloured, stained, painted, or printed -	„ 0·04½	„ 0·04	„ 0 0 2¼	„ 0 0 2
345	Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 50 and not exceeding 100 threads to the square inch, counting the warp and filling - - - - -	„ 0·02½	„ 0·02¼	„ 0 0 1⅛	„ 0 0 1 12
	Ditto, bleached - - - - -	„ 0·03⅓	„ 0·03	„ 0 0 1¾	„ 0 0 1½
	Ditto, dyed, coloured, stained, painted, or printed -	„ 0·04½	„ 0·04	„ 0 0 2¼	„ 0 0 2
	On all cotton cloth, not exceeding 100 threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over 6½ cents per square yard; bleached, valued at over 9 cents per square yard; and dyed, coloured, stained, painted, or printed, valued at over 12 cents per square yard - - - - -	*40 °/₀ ad val.*	35 °/₀ ad val.	*40 °/₀ ad val.*	35 °/₀ ad val.
346	Cotton cloth, not bleached, dyed, coloured, stained, painted, or printed, exceeding 100 and not exceeding 150 threads to the square inch, counting the warp and filling - - - -	*Sq. yd.* 0·03	Sq. yd. 0·03	*Sq. yd.* 0 0 1½	Sq. yd. 0 0 1½
	Ditto, bleached - - - - - -	„ 0·04	„ 0·04	„ 0 0 2	„ 0 0 2
	Ditto, dyed, coloured, stained, painted, or printed -	„ 0·05	„ 0·05	„ 0 0 2½	„ 0 0 2½
	On all cotton cloth exceeding 100 and not exceeding 150 threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over 7½ cents per square yard; bleached, valued at over 10 cents per square yard; dyed, coloured, stained, painted, or printed, valued at over 12½ cents per square yard - - -	*40 °/₀ ad val.*	40 °/₀ ad val.	*40 °/₀ ad val.*	40 °/₀ ad val.
347	Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 150 and not exceeding 200 threads to the square inch, counting the warp and filling - - -	*Sq. yd.* 0·03	Sq. yd. 0·03½	*Sq. yd.* 0 0 1½	Sq. yd. 0 0 1¾
	Ditto, bleached - - - - - -	„ 0·04	„ 0·04⅓	„ 0 0 2	„ 0 0 2¼
	Ditto, dyed, coloured, stained, painted, or printed -	„ 0·05	„ 0·05⅓	„ 0 0 2½	„ 0 0 2¾
	On all cotton cloth exceeding 150 and not exceeding 200 threads to the square inch, counting the warp and filling, not bleached, dyed, coloured, stained, painted, or printed, valued at over 8 cents per square yard; bleached, valued at over 10 cents per square yard; dyed, coloured, stained, painted, or printed, valued at over 12 cents per square yard - - -	*40 °/₀ ad val.*	45 °/₀ ad val.	*40 °/₀ ad val.*	45 °/₀ ad val.
348	Cotton cloth not bleached, dyed, coloured, stained, painted, or printed, exceeding 200 threads to the square inch, counting the warp and filling -	*Sq. yd.* 0·04	Sq. yd. 0·04½	*Sq. yd.* 0 0 2	Sq. yd. 0 0 2¼
	Ditto, bleached - - - - - -	„ 0·05	„ 0·05⅓	„ 0 0 2½	„ 0 0 2¾
	Ditto, dyed, coloured, stained, painted, or printed -	„ 0·06	„ 0·06⅔	„ 0 0 3	„ 0 0 3 37
	On all such cotton cloths not bleached, dyed, coloured, stained, painted, or printed, valued at over 10 cents per square yard; bleached, valued at over 12 cents per square yard, and dyed, coloured, stained, painted, or printed, valued at over 15 cents per square yard - - -	*40 °/₀ ad val.*	45 °/₀ ad. val.	*40 °/₀ ad val.*	45 °/₀ ad val.
	On cotton cloth, bleached, dyed, coloured, stained, painted, or printed, containing an admixture of silk, and not otherwise provided for - -	*50 °/₀ ad val.*	Sq. yd. 0·10 and 35 °/₀ ad. val.	*50 °/₀ ad val.*	Sq. yd. 0 0 5 and 35 °/₀ ad val.
349	Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neck-ties or neck ware, composed of cotton or other vegetable fibre, or of which cotton or other vegetable fibre is the component material of chief value made up or manufactured wholly, or in part, by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for - - - - -	*35 °/₀ ad val.*	50 °/₀ ad val.	*35 °/₀ ad val.*	50 °/₀ ad val.
	All such clothing ready made, and articles of wearing apparel having india-rubber as a component material (not including gloves or elastic articles that are specially provided for) are subject to a duty of - - -	*35 °/₀ ad val.*	Lb. 0·50 and 50 °/₀ ad val.	*35 °/₀ ad val.*	Cwt. 11 13 4 and 50 °/° ad val.
	(*If india-rubber chief value*) - -	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts.	£. s. d.	£ s. d.
	COTTON MANUFACTURES—*continued.*				
350	Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fibre, not bleached, dyed, coloured, stained, painted, or printed	—	Sq. yd. 0·10 and 20 °/₀ ad val.	—	Sq. yd. 0 0 5 and 20 °/₀ ad val.
	Ditto, ditto, ditto, bleached	—	Sq. yd. 0·12 and 20 °/₀ ad val.	—	Sq. yd. 0 0 6 and 20 °/₀ ad val.
	Ditto, ditto, ditto, dyed, coloured, stained, painted, or printed	—	Sq. yd. 0·14 and 20 °/₀ ad val.	—	Sq. yd. 0 0 7 and 20 °/₀ ad val.
	Note.—None of the foregoing articles in this paragraph are to pay a less rate of duty than 40 °/₀ ad valorem.				
	Cotton plush	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Cotton velvet and corduroys	*40 °/₀ ad val.*	—	*40 °/₀ ad val.*	—
	Jute velvets	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
351	Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value	*35 °/₀ ad val.*	60 °/₀ ad val.	*35 °/₀ ad val.*	60 °/₀ ad val.
	(*Cotton chenille trimmings*)	*40 °/₀ ad val.*	—	*40 °/₀ ad val.*	—
352	Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fibre, and not otherwise specially provided for, and shirts and drawers composed of cotton, valued at not more than 1 dollar 50 cents per dozen	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.
353	Ditto, ditto, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose or half-hose, all of the above composed of cotton or other vegetable fibre, finished or unfinished:—				
	Valued at not more than 60 cents per dozen pairs	*40 °/₀ ad val.*	Doz. prs. 0·20 and 20 °/₀ ad val.	*40 °/₀ ad val.*	Doz.prs.0 0 10 and 20 °/₀ ad val.
	„ „ more than 60 cents. and not more than 2 dollars per dozen pairs		Doz. prs. 0·50 and 30 °/₀ ad val.		Doz.prs.0 2 1 and 30 °/₀ ad val.
	„ „ more than 2 dollars and not more than 4 dollars per dozen pairs		Doz. prs. 0·75 and 40 °/₀ ad val.		Doz.prs.0 3 1½ and 40 °/₀ ad val.
	„ „ more than 4 dollars per dozen pairs		Doz. prs. 1·00 and 40 °/₀ ad val.		Doz.prs.0 4 2 and 40 °/₀ ad val.
	Shirts and drawers composed of cotton or other vegetable fibre:—				
	Valued at more than 1 dollar 50 cents and not more than 3 dollars per dozen	*40 °/₀ ad val.*	Doz. 1·00 and 35 °/₀ ad val.	*40 °/₀ ad val.*	Doz. 0 4 2 and 35 °/₀ ad val.
	„ „ more than 3 dollars and not more than 5 dollars per dozen		Doz. 1·25 and 40 °/₀ ad val.		Doz. 0 5 2½ and 40 °/₀ ad val.
	„ „ more than 5 dollars and not more than 7 dollars per dozen		Doz. 1·50 and 40 °/₀ ad val.		Doz. 0 6 3 and 40 °/₀ ad val.
	„ „ more than 7 dollars per dozen		Doz. 2·00 and 40 °/₀ ad val.		Doz. 0 8 4 and 40 °/₀ ad val.
354	Cotton cords, braids, boot, shoe, and corset lacings	*35 °/₀ ad val.*	Lb. 0·35	*35 °/₀ ad val.*	Cwt. 8 3 4
	Cotton gimps, galloons, webbing, goring, suspenders, and braces, any of the foregoing which are elastic or non-elastic		40 °/₀ ad val.		40 °/₀ ad val.
	Note.—None of the foregoing articles in this paragraph are to pay a less rate of duty than 40 °/₀ ad valorem.				
355	Cotton damask, in the piece or otherwise, and all manufactures of cotton not specially provided for	—	40 °/₀ ad val.	—	40 °/₀ ad val.
	Cotton damask	*40 °/₀ ad val.*	—	*40 °/₀ ad val.*	—
	Manufactures of cotton not specially provided for	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.				
356	Flax, straw	*Ton 5·00*	Ton 5·00	*Ton 1 0 10*	Ton 1 0 10
357	Flax, not hackled or dressed	*„ 20·00*	Lb. 0·01	*„ 4 3 4*	„ 4 13 4
358	Flax, hackled, known as "dressed line"	*„ 40·00*	„ 0·03	*„ 8 6 8*	„ 14 0 0
359	Tow, of flax or hemp	*„ 10·00*	„ 0·00½	*„ 2 1 8*	„ 2 6 8
360	Hemp	*„ 25·00*	Ton 25·00	*„ 5 4 2*	„ 5 4 2
	Hemp, hackled, known as line of hemp		„ 50·00		„ 10 8 4
361	Yarn, of jute	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts	£ s. d.	£ s. d.
	FLAX, HEMP, AND JUTE, AND MANUFACTURES OF—*continued.*				
362	Cables, cordage, and twines (except binding twine composed wholly or in part of istle or Tampico fibre, manilla, sisal grass or sunn)	—	Lb. 0·01½	—	Cwt. 0 7 0
	Of manilla	*Lb.* 0·02⅓	—	*Cwt.* 0 11 8	—
	Of other vegetable fibre	„ 0·03½	—	„ 0 16 4	—
	Ditto of hemp	„ 0·03⅗	Lb. 0·02½	„ 0 16 4	Cwt. 0 11 8
	Ditto, tarred	„ 0·03	„ 0·03	„ 0 14 0	„ 0 14 0
	Binding twine, manufactured in whole or in part from istle or Tampico fibre, manilla, sisal grass, or sunn	35 °/₀ *ad val.*	„ 0·00 7/10	35 °/₀ *ad val.*	„ 0 3 3¼
363	Hemp and jute carpets and carpetings	*Sq. yd.* 0·06	Sq. yd. 0·06	*Sq. yd.* 0 0 3	Sq. yd. 0 0 3
364	Burlaps, not exceeding 60 inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, is the component material of chief value (except such as may be suitable for bagging for cotton)	30 °/₀ *ad val.*	Lb. 0·01⅝	30 °/₀ *ad val.*	Cwt. 0 7 7
365	Bags for grain made of burlaps	40 °/₀ *ad val.*	„ 0·02	40 °/₀ *ad val.*	„ 0 9 4
366	Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts :				
	Valued at 6 (7) cents or less per square yard	*Lb.* 0·01½	Sq. yd. 0·01 6/16	*Cwt.* 0 7 0	Sq. yd. 0 0 0 8·0
	„ more than 6 (7) cents	„ 0·02	„ 0·01 6/16	„ 0 9 4	„ 0 0 0 9·0
367	Flax gill-netting, nets, webs, and seines :				
	When the thread or twine of which they are composed is made of yarn of a number not higher than 20	25 °/₀ *ad val.*	Lb. 0·15 and 35 °/₀ ad val.	25 °/₀ *ad val.*	Cwt. 3 10 0 and 35 °/₀ ad val.
	When made of threads or twines, the yarn of which is finer than No. 20		Lb. 0·20 and 45 °/₀ ad val.		Cwt. 4 13 4 and 45 °/₀ ad val.
368	Linen hydraulic hose, made in whole or in part of flax, hemp, or jute	30 °/₀ *ad val.*	Lb. 0·20	30 °/₀ *ad val.*	Cwt. 4 13 4
369	Oil-cloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oil-cloth (except silk oil-cloth), and waterproof cloth, not specially provided for :				
	Valued at 25 cents or less per square yard	40 °/₀ *ad val.*	40 °/₀ ad val.	40 °/₀ *ad val.*	40 °/₀ ad val.
	„ above 25 cents per square yard	—	Sq. yd. 0·15 and 30 °/₀ ad val.	—	Sq. yd. 0 0 7½ and 30 °/₀ ad val.
370	Yarns or threads composed of flax or hemp, or of a mixture of either of these substances :				
	Valued at 13 cents or less per lb.	—	Lb. 0·06	—	Cwt. 1 8
	„ at more than 13 cents per lb.	—	45 °/₀ ad val.	—	45 °/₀ ad val.
	Flax or hemp yarns	35 °/₀ *ad val.*	—	35 °/₀ *ad val.*	—
	Flax or linen thread	40 °/₀ *ad val.*	—	40 °/₀ *ad val.*	—
371	All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for	—	50 °/₀ ad val.	—	50 °/₀ ad val.
	All manufactures of flax, or of which flax is the component material of chief value, not specially provided for	40 °/₀ *ad val.*	—	40 °/₀ *ad val.*	—
	All manufactures of hemp, or of which hemp is the component material of chief value, not specially provided for	35 °/₀ *ad val.*	—	35 °/₀ *ad val.*	
	Note.—Until 1st January 1894, such manufactures of flax containing more than 100 threads to the square inch, counting both warp and filling, will be subject to a duty of 35 °/₀ ad valorem in lieu of the duty herein provided.				
372	Collars and cuffs, composed entirely of cotton	35 °/₀ *ad val.*	Doz. pieces 0·15 and 35 °/₀ ad val.	35 °/₀ *ad val.*	Doz. pieces 0 0 7½ and 35 °/₀ ad val.
	Ditto, ditto, composed in whole or in part of linen	40 °/₀ *ad val.*	Doz. pieces 0·30 and 40 °/₀ ad val.	40 °/₀ *ad val.*	Doz. pieces 0 1 3 and 40 °/₀ ad val.
	Shirts, and all articles of wearing apparel of every description, not specially provided for, composed wholly or in part of linen	—	55 °/₀ ad val.	—	55 °/₀ ad val.
	Shirts, linen and cotton, linen, chief value	35 °/₀ *ad val.*	—	35 °/₀ *ad val.*	—
	Other wearing apparel of linen, or of which linen is the component material of chief value, not specially provided for	40 °/₀ *ad val.*	—	40 °/₀ *ad val.*	—

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	FLAX, HEMP, AND JUTE, AND MANUFACTURES OF—*continued.*				
373	Laces, edgings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window-curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched handkerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above composed of flax, jute, cotton, or other vegetable fibre, or of which these substances, or either of them, or a mixture of any of them, is the component material of chief value, not specially provided for - - -	*30 °/₀ to 40 °/₀ ad val.*	60 °/₀ ad val.	*30 °/₀ to 40 °/₀ ad val.*	60 °/₀ ad val.
	Note.—Articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for, are not to pay a less rate of duty than that fixed by the respective paragraphs and schedules of the tariff upon embroideries of the materials of which they are respectively composed.				
374	All manufactures of jute or other vegetable fibre, except flax, hemp, or cotton, or of which jute or other vegetable fibre, except flax, hemp, or cotton is the component material of chief value, not specially provided for :				
	Valued at 5 cents per lb. or less - -	*35 °/₀ ad val.*	Lb. 0·02 40 °/₀ ad val.	*35 °/₀ ad val.*	Cwt. 0 9 4 40 °/₀ ad val.
	„ above 5 cents per lb. - -				
	WOOL, AND MANUFACTURES OF WOOL.				
375	All wools, hair of the camel, goat, alpaca, and other like animals shall be divided, for the purpose of fixing the duties to be charged thereon into the three following classes :				
376	Class I., merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not herein-after described or designated in Classes II. and III.				
377	Class II., that is to say, Leicester, Cotswold, Lincolnshire, down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, goat, alpaca, and other like animals.				
378	Class III., that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camels' hair, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere, excepting improved wools herein-after provided for.				
379	The standard samples of all wools which are now or may be hereafter deposited in the principal custom houses of the United States, under the authority of the Secretary of the Treasury, will be the standards for the classification of wools under this tariff, and the Secretary of the Treasury has authority to renew these standards, and to make such additions to them from time to time as may be required, and will cause to be deposited like standards in other custom houses of the United States when they may be needed.				
380	Whenever wools of Class III. shall have been improved by the admixture of merino or English blood from their present character, as represented by the standard samples now or hereafter to be deposited in the principal custom houses of the United States, such improved wools shall be classified for duty either as Class I. or Class II., as the case may be.				
381	The duty on wools of the first class, which shall be imported washed, shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools in Classes I. and II., which shall be imported scoured, shall be three times the duty to which they would be subjected if imported unwashed.				
382	Unwashed wools shall be considered such as shall have been shorn from the sheep without any cleansing, that is, in their natural condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered as scoured wool.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	WOOL, AND MANUFACTURERS OF WOOL—*continued.*				
383	The duty upon wool of the sheep, or hair of the camel, goat, alpaca, and other like animals, which shall be imported in any other than ordinary condition, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject, only skirted wools as now imported being excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed, such duty shall not be doubled on account of its being sorted. If any bale or package of wool or hair specified herein, imported as of any specified class, or claimed by the importer to be dutiable as of any specified class, shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty; and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified herein, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.				
384	Upon all wools and hair of the first class - -	—	Lb. 0·11	—	Cwt. 2 11 4
	Valued at 30 cents or less per lb. - -	*Lb. 0·10*	—	*Cwt. 2 6 8*	—
	„ *over 30 cents per lb.* - -	„ *0·12*	—	„ *2 16 0*	—
385	Upon all wools and hair of the second class -	—	Lb. 0·12	—	„ 2 16 0
	Valued at 30 cents or less per lb. - -	„ *0·10*	—	„ *2 6 8*	—
	„ *over 30 cents per lb.* - -	„ *0·12*	—	„ *2 16 0*	—
386	Upon wools of the third class, and on camel's hair of the third class:				
	Valued at 13 (*12*) cents or less per lb., including charges - - - -	„ *0·02½*	32 °/₀ ad val.	„ *0 11 8*	32 °/₀ ad val.
	Valued at over 13 (*12*) cents per lb., including charges - - - -	„ *0·05*	50 °/₀ ad val.	„ *1 3 4*	50 °/₀ ad val.
387	Wools on the skin will pay the same rate as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.				
388	Noils, shoddy, top waste, slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes composed wholly or in part of wool - - - - - -	(*Various rates*)	Lb. 0·30	(*Various rates*)	Cwt. 7 0 0
389	Woollen rags, mungo, and flocks - -	*Lb. 0·10*	„ 0·10	*Cwt. 2 6 8*	„ 2 6 8
390	Wools and hair of the camel, goat, alpaca, or other like animals in the form of roping, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for, will be subject to the same duties as are imposed upon manufactures of wool not specially provided for.				
391	Woollen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals:				
	Valued at not more than 30 cents per lb. -	*Lb. 0·10 and 35 °/₀ ad val.*	Lb. 0·27½ and 35 °/₀ ad val.	*Cwt. 2 6 8 and 35 °/₀ ad val.*	Cwt. 6 8 4 and 35 °/₀ ad val.
	„ „ more than 30 cents, and not exceeding 40 cents per lb. -	*Lb. 0·12 and 35 °/₀ ad val.*	Lb. 0·33 and 35 °/₀ ad val.	*Cwt. 2 16 0 and 35 °/₀ ad val.*	Cwt. 7 14 0 and 35 °/₀ ad val.
	„ „ more than 40 cents per lb. - -	—	Lb. 0·38½ and 40 °/₀ ad val.	—	Cwt. 8 19 8 and 40 °/₀ ad val.
	Valued at more than 40 cents, and not exceeding 60 cents per lb. -	*Lb. 0·18 and 35 °/₀ ad val.*	—	*Cwt. 4 4 0 and 35 °/₀ ad val.*	—
	„ „ *more than 60 cents, and not exceeding 80 cents per lb.* -	*Lb. 0·24 and 35 °/₀ ad val.*	—	*Cwt. 5 12 0 and 35 °/₀ ad val.*	—
	„ „ *more than 80 cents per lb.* -	*Lb. 0·35 and 40 °/₀ ad val.*	—	*Cwt. 8 3 4 and 40 °/₀ aa val.*	—

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	WOOL, AND MANUFACTURES OF WOOL—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
392	Woollen or worsted cloths, shawls, knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for:				
	Valued at not more than 30 cents per lb. -	—	Lb. 0·33 and 40 °/₀ ad val.	—	Cwt. 7 14 0 and 40 °/₀ ad val.
	„ „ more than 30, and not more than 40 cents per lb. - - -	—	Lb. 0·38½ and 40 °/₀ ad val.	—	Cwt. 8 19 8 and 40 °/₀ ad val.
	„ „ more than 40 cents per lb. - -	—	Lb. 0·44 and 50 °/₀ ad val.	—	Cwt. 10 5 4 and 50 °/₀ ad val.
	Knit goods and all goods made on knitting frames:				
	Valued at not more than 30 cents per lb.	Lb. 0·10 and 35 °/₀ ad val.	—	Cwt. 2 6 8 and 35 °/₀ ad val.	—
	„ „ above 30, and not above 40 cents per lb. - -	Lb. 0·12 and 35 °/₀ ad val.	—	Cwt. 2 16 0 and 35 °/₀ ad val.	
	„ „ above 40, and not above 60 cents per lb. - -	Lb. 0·18 and 35 °/₀ ad val.	—	Cwt. 4 4 0 and 35 °/₀ ad val.	—
	„ „ above 60, and not above 80 cents per lb. - -	Lb. 0·24 and 35 °/₀ ad val.	—	Cwt. 5 12 0 and 35 °/₀ ad val.	—
	„ „ above 80 cents per lb. -	Lb. 0·35 and 40 °/₀ ad val.	—	Cwt. 8 3 4 and 40 °/₀ ad val.	—
	Woollen cloths, shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially provided for:				
	Valued at not more than 80 cents per lb. -	Lb. 0·35 and 35 °/₀ ad val.	—	Cwt. 8 3 4 and 35 °/₀ ad val.	—
	„ „ above 80 cents per lb. - -	Lb. 0·35 and 40 °/₀ ad val.	—	Cwt. 8 3 4 and 40 °/₀ ad val.	—
	All manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals (except such as are composed in part of wool), not specially provided for:				
	Valued at not more than 30 cents per lb.	Lb. 0·10 and 35 °/₀ ad val.	—	Cwt. 2 6 8 and 35 °/₀ ad val.	—
	„ „ above 30, and not above 40 cents per lb. - -	Lb. 0·12 and 35 °/₀ ad val.	—	Cwt. 2 16 0 and 35 °/₀ ad val.	—
	„ „ above 40, and not above 60 cents per lb. - - -	Lb. 0·18 and 35 °/₀ ad val.	—	Cwt. 4 4 0 and 35 °/₀ ad val.	—
	„ „ above 60, and not above 80 cents per lb. - -	Lb. 0·24 and 35 °/₀ ad val.	—	Cwt. 5 12 0 and 35 °/₀ ad val.	—
	„ „ above 80 cents per lb.	Lb. 0·35 and 40 °/₀ ad val.	—	Cwt. 8 3 4 and 40 °/₀ ad val.	—
393	Blankets, hats of wool, and flannels for underwear, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals:				
	Valued at not more than 30 cents per lb. -	Lb. 0·10 and 35 °/₀ ad val.	Lb. 0·16½ and 30 °/₀ ad val.	Cwt. 2 6 8 and 35 °/₀ ad val.	Cwt. 3 17 0 and 30 °/₀ ad val.
	„ „ more than 30, and not more than 40 cents per lb. - - -	Lb. 0·12 and 35 °/₀ ad val.	Lb. 0·22 and 35 °/₀ ad val.	Cwt. 2 16 0 and 35 °/₀ ad val.	Cwt. 5 2 8 and 35 °/₀ ad val.
	„ „ more than 40, and not more than 50 cents per lb. - -	Lb. 0·18 and 35 °/₀ ad val.	Lb. 0·33 and 35 °/₀ ad val.	Cwt. 4 4 0 and 35 °/₀ ad val.	Cwt. 7 14 0 and 35 °/₀ ad val.
	Blankets and hats of wool, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals:				
	Valued at more than 50 cents per lb. - -	—	Lb. 0·38½ and 40 °/₀ ad val.	—	Cwt. 8 19 8 and 40 °/₀ ad val.
	Valued above 50, and not above 60 cents per lb. - -	Lb. 0·18 and 35 °/₀ ad val.	—	Cwt. 4 4 0 and 35 °/₀ ad val.	—
	„ „ 60, and not above 80 cents per lb. - - -	Lb. 0·24 and 35 °/₀ ad val.	—	Cwt. 5 12 0 and 35 °/₀ ad val.	—
	„ „ 80 cents per lb. - -	Lb. 0·35 and 40 °/₀ ad val.	—	Cwt. 8 3 4 and 40 °/₀ ad val.	—

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	WOOL, AND MANUFACTURES OF WOOL—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at more than 50 cents per lb., will be classified and pay the same duty as women's and children's dress goods, coat linings, Italian goods, and goods of similar character and description. (*Previously chargeable with same duties as those on blankets and hats of wool.*)				
394	Women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description, of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals:				
	Valued at not exceeding 15 (*20*) cents per square yard	*Sq. yd. 0·05 and 35 °/₀ ad val.*	Sq. yd. 0·07 and 40 °/₀ ad val.	*Sq. yd. 0 0 2½ and 35 °/₀ ad val.*	Sq. yd. 0 0 3½ and 40 °/₀ ad val.
	„ „ above 15 (*20*) cents per square yard	*Sq. yd. 0·07 and 40 °/₀ ad val.*	Sq. yd. 0·08 and 50 °/₀ ad val.	*Sq. yd. 0 0 3½ and 40 °/₀ ad val.*	Sq. yd. 0 0 4 and 50 °/₀ ad val.
	On all such goods weighing over 4 ounces per square yard, the duty per lb. will be four times the duty imposed on a pound of unwashed wool of the first class, and in addition thereto 50 °/₀ ad valorem	*Lb. 0·35 and 40 °/₀ ad val.*	Lb. 0·44 and 50 °/₀ ad val.	*Cwt. 3 3 4 and 40 °/₀ ad val.*	Cwt. 10 5 4 and 50 °/₀ ad val.
395	Women's and children's dress goods, coats linings, Italian cloth, bunting, and goods of similar description or character, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not separately provided for	*Sq. yd. 0·09 and 40 °/₀ ad val.*	Sq. yd. 0·12 and 50 °/₀ ad val.	*Sq. yd. 0 0 4½ and 40 °/₀ ad val.*	Sq. yd. 0 0 6 and 50 °/₀ ad val.
	Bunting	*Sq. yd. 0·10 and 35 °/₀ ad val.*	—	*Sq. yd. 0 0 5 and 35 °/₀ ad val.*	—
	Note.—On all such goods weighing over 4 ounces per square yard, the duty per lb. will be four times the duty imposed on a pound of unwashed wool of the first class, and in addition thereto 50 °/₀ ad valorem	*Lb. 0·35 and 40 °/₀ ad val.*	Lb. 0·44 and 50 °/₀ ad val.	*Cwt. 3 3 4 and 40 °/₀ ad val.*	Cwt. 10 5 4 and 50 °/₀ ad val.
396	Clothing, ready-made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for; felts, not woven and not specially provided for, and plushes and other pile fabrics; all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals	*Lb. 0·40 and 35 °/₀ ad val.*	Lb. 0·49½ and 60 °/₀ ad val.	*Cwt. 9 6 8 and 35 °/₀ ad val.*	Cwt. 11 11 0 and 60 °/₀ ad val.
397	Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part	*Lb. 0·45 and 40 °/₀ ad val.*	Lb. 0·49½ and 60 °/₀ ad val.	*Cwt. 10 10 0 and 40 °/₀ ad val.*	Cwt. 11 11 0 and 60 °/₀ ad val.
398	Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, any of the foregoing which are elastic or non-elastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material	*Lb. 0·30 and 50 °/₀ ad val.*	Lb. 0·60 and 60 °/₀ ad val.	*Cwt. 7 0 0 and 50 °/₀ ad val.*	Cwt. 14 0 and 60 °/₀ ad val.
	Carpets:				
399	Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and Oriental, Berlin, and other similar rugs	*Sq. yd. 0·45 and 30 °/₀ ad val.*	Sq. yd. 0·60 and 40 °/₀ ad val.	*Sq. yd. 0 1 10½ and 30 °/₀ ad val.*	Sq. yd. 0 2 6 and 40 °/₀ ad val.
400	Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description	*Sq. yd. 0·45 and 30 °/₀ ad val.*	Sq. yd. 0·60 and 40 °/₀ ad val.	*Sq. yd. 0 1 10½ and 30 °/₀ ad val.*	Sq. yd. 0 2 6 and 40 °/₀ ad val.
401	Brussels carpets, figured or plain, and all carpets or carpeting of like character or description	*Sq. yd. 0·30 and 30 °/₀ ad val.*	Sq. yd. 0·44 and 40 °/₀ ad val.	*Sq. yd. 0 1 3 and 30 °/₀ ad val.*	Sq. yd. 0 1 10 and 40 °/₀ ad val.
402	Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description	*Sq. yd. 0·25 and 30 °/₀ ad val.*	Sq. yd. 0·40 and 40 °/₀ ad val.	*Sq. yd. 0 1 0½ and 30 °/₀ ad val.*	Sq. yd. 0 1 8 and 40 °/₀ ad val.

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	WOOL, AND MANUFACTURES OF WOOL—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Carpets—*continued.*				
403	Tapestry Brussels carpets, figured or plain, and all carpets or, carpeting of like character or description printed on the warp or otherwise	*Sq. yd. 0·20 and 30 °/₀ ad val.*	Sq. yd. 0·28 and 40 °/₀ ad val.	*Sq. yd. 0 0 10 and 30 °/₀ ad val.*	Sq. yd. 0 1 2 and 40 °/₀ ad val.
404	Treble ingrain, three-ply and all chain Venetian carpets	*Sq. yd. 0·12 and 30 °/₀ ad val.*	Sq. yd. 0·19 and 40 °/₀ ad val.	*Sq. yd. 0 0 6 and 30 °/₀ ad val.*	Sq. yd. 0 0 9½ and 40 °/₀ ad val.
405	Wool, Dutch, and two-ply ingrain carpets	*Sq. yd. 0·08 and 30 °/₀ ad val.*	Sq. yd. 0·14 and 40 °/₀ ad val.	*Sq. yd. 0 0 4 and 30 °/₀ ad val.*	Sq. yd. 0 0 7 and 40 °/₀ ad val.
406	Druggets and bockings, printed, coloured, or otherwise	*Sq. yd. 0·15 and 30 °/₀ ad val.*	Sq. yd. 0·22 and 40 °/₀ ad val.	*Sq. yd. 0 0 7½ and 30 °/₀ ad val.*	Sq. yd. 0 0 11 and 40 °/₀ ad val.
	Felt carpeting, figured or plain	*40 °/₀ ad val.*	Sq. yd. 0·11 and 40 °/₀ ad val.	*40 °/₀ ad val.*	Sq. yd. 0 0 5½ and 40 °/₀ ad val.
407	Carpets and carpeting of wool, flax or cotton, or composed in part of either, not specially provided for	*40 °/₀ ad val.*	50 °/₀ ad val.	*40 °/₀ ad val.*	50 °/₀ ad val.
408	Mats, rugs, screens, covers, hassocks, bed sides, art squares and other portions or carpets or carpeting made wholly or in part of wool, and not specially provided for, will be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.				
	SILK AND SILK GOODS.				
409	Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk	*Lb. 0·50*	Lb. 0·50	*Cwt. 11 13 4*	Cwt. 11 13 4
410	Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns or every description, except spun silk	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
	Spun silk, in skeins or cops, or on beams	*30 °/₀ ad val.*	35 °/₀ ad val.	*30 °/₀ ad val.*	35 °/₀ ad val.
411	Velvets, plushes, or other pile fabrics, containing, exclusive of selvedges, less than 75 °/₀ in weight of silk	*50 °/₀ ad val.*	Lb. 1·50 and 15 °/₀ ad val.	*50 °/₀ ad val.*	Cwt. 35 0 0 and 15 °/₀ ad val.
	Ditto ditto, containing, exclusive of selvedges, 75 °/₀ or more in weight of silk	*50 °/₀ ad val.*	Lb. 3·50 and 15 °/₀ ad val.	*50 °/₀ ad val.*	Cwt. 81 13 4 and 15 °/₀ ad val.
	Note.—In no case will any of the foregoing articles pay a less rate of duty than 50 °/₀ ad valorem.				
412	Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels; any of the foregoing which are elastic or non-elastic, buttons and ornaments made of silk, or of which silk is the component material of chief value	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.
	(*Silk webbing*)	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
413	Laces and embroideries, handkerchiefs, neck ruffings, and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for	*50 °/₀ ad val.*	60 °/₀ ad val.	*50 °/₀ ad val.*	60 °/₀ ad val.
	All such clothing ready made, and articles of wearing apparel, when composed in part of india-rubber (not including gloves or elastic articles that are specially provided for)	*50 °/₀ ad val.*	Lb. 1·28 and 60 °/₀ ad val.	*50 °/₀ ad val.*	Cwt. 29 17 4 and 60 °/₀ ad val.
414	All manufactures of silk, or of which silk is the component material of chief value, not specially provided for	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.
	Note.—All such manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, will be classified as manufactures of wool.				
	PULP, PAPERS AND BOOKS.				
	Pulp and Paper:				
415	Mechanically ground wood pulp	*10 °/₀ ad val.*	Tons, dry weight 2·50 6·00 7·00	*10 °/₀ ad val.*	Tons, dry weight 0 10 5 1 5 0 1 9 2
	Chemical wood pulp, unbleached				
	Ditto, bleached				
416	Sheathing paper	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
417	Printing paper, unsized, suitable only for books and newspapers	*15 °/₀ ad val.*	15 °/₀ ad val.	*15 °/₀ ad val.*	15 °/₀ ad val.
418	Ditto, sized or glued, suitable only for books and newspapers	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	PULP, PAPERS, AND BOOKS—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Pulp and paper—*continued.*				
419	Papers known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or coloured, made up in copying books, reams, or in any other form	*25 °/₀ ad val.*	Lb. 0·08 and 15 °/₀ ad val.	*25 °/₀ ad val.*	Cwt. 1 17 4 and 15 °/₀ ad val.
	(*Blank books for press copying*)	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Albumenized or sensitized paper	*25 °/₀ ad val.*	35 °/₀ ad val.	*25 °/₀ ad val.*	35 °/₀ ad val.
420	Papers known commercially as surface-coated papers, and manufactures thereof, cardboards, lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, newspaper, or in printed books accompanying the same), and all articles produced either in whole or in part by lithographic process, and photographs, autograph, and scrap albums, wholly or partially manufactured	*25 °/₀ ad val.*	35 °/₀ ad val.	*25 °/₀ ad val.*	35 °/₀ ad val.
	(*Albums, unbound*)	*15 °/₀ ad val.*	—	*15 °/₀ ad val.*	—
	(„ *of leather and paper*)	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	(„ *with covers of silk plush*)	*50 °/₀ ad val.*	—	*50 °/₀ ad val.*	—
	Manufactures of paper:				
421	Paper envelopes	*25 °/₀ ad val.*	1,000 0·25	*25 °/₀ ad val.*	1,000 0 1 0½
422	Paper hangings, and paper for screens or fire boards, writing paper, drawing paper, and all other paper not specially provided for	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
423	Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	(*Blank books, bound or unbound*)	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
424	Playing cards	*100 °/₀ ad val.*	Pack. 0·50	*100 °/₀ ad val.*	Pack. 0 2 1
425	Manufactures of paper, or of which paper is the component material of chief value, not specially provided for	*15 °/₀ ad val.*	25 °/₀ ad val.	*15 °/₀ ad val.*	25 °/₀ ad val.
	(*Paper boxes, and all other fancy boxes*)	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	SUNDRIES.				
426	Bristles	*Lb. 0·15*	Lb. 0·10	*Cwt. 3 10 0*	Cwt. 2 6 8
427	Brushes and brooms of all kinds, including feather dusters, and hair pencils in quills	—	40 °/₀ ad val.	—	40 °/₀ ad val.
	Brushes of all kinds	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Brooms of all kinds	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Buttons, and button forms:				
428	Button forms, lastings, mohair cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
429	Buttons commercially known as "Agate" buttons	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	Pearl and shell buttons (per line button measure of one-fortieth of an inch) per gross	*25 °/₀ ad val.*	Per line per gross 0·02½ and 25 °/₀ ad val.	*25 °/₀ ad val.*	Per line per gross 0 0 1¼ and 25 °/₀ ad val.
430	Ivory, vegetable ivory, bone, or horn buttons	*25 °/₀ ad val.*	50 °/₀ ad val.	*25 °/₀ ad val.*	50 °/₀ ad val.
431	Shoe-buttons, made of paper, board, papier-maché, pulp, or other similar material, not specially provided for, valued at not exceeding 3 cents per gross	*25 °/₀ ad val.*	Gross 0·01	*25 °/₀ ad val.*	Gross 0 0 0½
432	Coal, bituminous and shale (per ton of 28 bushels, 80 lbs. to the bushel)	*Ton 0·75*	Ton 0·75	*Ton 0 3 1½*	Ton 0 3 1½
	Coal, slack, or culm, such as will pass through a half-inch screen (per ton of 28 bushels, 80 lbs. to the bushel)	„ *0·30*	„ 0·30	„ *0 1 3*	„ 0 1 3
433	Coke	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
434	Cork bark, cut into squares or cubes	*Free*	Lb. 0·10	*Free*	Cwt. 2 6 8
	Corks, manufactured	*25 °/₀ ad val.*	„ 0·15	*25 °/₀ ad val.*	„ 3 10 0
435	Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.
436	Dolls, doll-houses, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stoneware, and not specially provided for	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.
437	Emery grains, and emery manufactured, ground, pulverized, or refined	*Lb. 0·01*	Lb. 0·01	*Cwt. 0 4 8*	Cwt. 0 4 8
	Explosive substances:				
438	Fire-crackers of all kinds	*100 °/₀ ad val.*	„ 0·08	*100 °/₀ ad val.*	„ 1 17 4
	Note.—No allowance will be made for tare or damage thereon.				

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	SUNDRIES—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Explosive substances—*continued.*				
439	Fulminates, fulminating powders, and like articles, not specially provided for - -	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
440	Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes:				
	Valued at 20 cents or less per lb. - -	*Lb. 0·06*	Lb. 0·05	*Cwt. 1 8 0*	Cwt. 1 3 4
	„ over 20 cents per lb. - -	*„ 0·10*	„ 0·08	*„ 2 6 8*	„ 1 17 4
441	Matches, friction or lucifer, of all descriptions, per gross of 144 boxes, containing not more than 100 matches per box - - -	*35 °/₀ ad val.*	Gross 0·10	*35 °/₀ ad val.*	Gross 0 0 5
	Ditto, when imported otherwise than in boxes containing not more than 100 matches each -		1,000 matches 0·01		1,000 matches 0 0 0½
442	Percussion caps - - - -	*40 °/₀ ad val.*	40 °/₀ ad val.	*40 °/₀ ad val.*	40 °/₀ ad val.
443	Feathers and downs of all kinds, crude or not dressed, coloured, or manufactured, not specially for - - - - - -	*25 °/₀ ad val.*	10 °/₀ ad val.	*25 °/₀ ad val.*	10 °/₀ ad val.
	(*Bed feathers and downs*) - -	*Free*	--	*Free*	--
	Ditto, ditto, when dressed, coloured or manufactured, including quilts of down, and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for -	*50 °/₀ ad val.*	50 °/₀ ad val.	*50 °/₀ ad val.*	50 °/₀ ad val.
444	Furs, dressed on the skin, but not made up into articles, and furs not on the skin, prepared for hatter's use - - - -	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
445	Glass beads, loose, unthreaded or unstrung -	*50 °/₀ ad val.*	10 °/₀ ad val.	*50 °/₀ ad val.*	10 °/₀ ad val.
446	Gun-wads of all descriptions - - -	*35 °/₀ ad val.*	35 °/₀ ad val.	*35 °/₀ ad val.*	35 °/₀ ad val.
447	Hair, human, if clean or drawn, but not manufactured - - - - - -	*30 °/₀ ad val.*	20 °/₀ ad val.	*30 °/₀ ad val.*	20 °/₀ ad val.
448	Hair-cloth, known as "crinoline cloth" - -	*30 °/₀ ad val.*	Sq. yd. 0·08	*30 °/₀ ad val.*	Sq. yd. 0 0 4
449	Hair-cloth, known as "hair seating" - -	*Sq. yd. 0·30*	„ 0·30	*Sq. yd. 0 1 3*	„ 0 1 3
450	Hair, curled, suitable for beds or mattresses -	*25 °/₀ ad val.*	15 °/₀ ad val.	*25 °/₀ ad val.*	15 °/₀ ad val.
451	Hats, for men's, women's and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies	*30 °/₀ ad val.*	55 °/₀ ad val.	*30 °/₀ ad val.*	55 °/₀ ad val.
452	Jewellery and precious stones:				
	Jewellery: All articles, not elsewhere specially provided for, composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which are known commercially as "jewellery," and cameos in frames - - -	*25 °/₀ ad val.*	50 °/₀ ad val.	*25 °/₀ ad val.*	50 °/₀ ad val.
453	Pearls - - - - - -	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
454	Precious stones of all kinds, cut, but not set -	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
	Ditto, if set, and not specially provided for -	*25 °/₀ ad val.*	25 °/₀ ad val.	*25 °/₀ ad val.*	25 °/₀ ad val.
	Imitations of precious stones, composed of paste or glass, not exceeding 1 inch in dimensions, not set - - -	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
	Leather, and manufactures of (*see also* Tariff No. 461):				
455	Bend or belting leather and sole leather, and leather not specially provided for - -	*15 °/₀ ad val.*	10 °/₀ ad val.	*15 °/₀ ad val.*	10 °/₀ ad val.
456	Calf-skins tanned, or tanned and dressed, dressed upper leather, including patent, enamelled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for - - - - -	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
	Book-binders' calf skins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished - - -	*20 °/₀ ad val.*	20 °/₀ ad val.	*20 °/₀ ad val.*	20 °/₀ ad val.
	Skins, for morocco, tanned, but unfinished -	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
	Pianoforte leather and pianoforte action leather - - - - -	*30 °/₀ ad val.*	35 °/₀ ad val.	*30 °/₀ ad val.*	35 °/₀ ad val.
	Japanned calf skins - - - -	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
	Boots and shoes made of leather - -	*30 °/₀ ad val.*	25 °/₀ ad val.	*30 °/₀ ad val.*	25 °/₀ ad val.

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	SUNDRIES—*continued.*				
	Leather, and manufactures of—*continued.*				
457	Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, will be classified as manufactures of leather, and pay duty accordingly.				
458	Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured, will pay duty at the rates fixed in connection with the following specified kinds thereof (14 inches in extreme length when stretched to the full extent, being in each case hereby fixed as the standard) :				
	Ladies' and children's schmaschen of said length or under	*50 °/₀ ad val.*	Doz. prs. *1·75	*50 °/₀ ad val.*	Doz. prs. *7 3½
	Ladies' and children's lamb of said length or under		,, *2·25		,, *9 4½
	Ladies' and children's kid of said length or under		,, *3·25		,, *13 6½
	Ladies' and children's suedes of said length or under		*50 °/₀ ad val.		*50 °/₀ ad val.
	All other ladies' and children's leather gloves, and all men's leather gloves of said length or under		*50 °/₀ ad val.		*50 °/₀ ad val.
	Leather gloves over 14 inches in length		*50 °/₀ ad val.		*50 °/₀ ad val.
	* In addition to the above rates the following duties will be levied :				
	On all men's gloves, 1 dollar per dozen pairs.				
	On all lined gloves, 1 dollar per dozen pairs.				
	On all pique or prick-seam gloves, 50 cents per dozen pairs.				
	On all embroidered gloves with more than three single strands or cords, 50 cents per dozen pairs.				
	Note.—All gloves represented to be of a kind or grade below their actual kind or grade will pay an additional duty of 5 dollars per dozen pairs, and none of the articles named in this paragraph are to pay a less rate of duty than 50 per cent. ad valorem.				
459	Miscellaneous manufactures :—				
	Manufactures of alabaster, amber, asbestos, bladders, coral, cat-gut, or whip-gut or worm-gut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for	(**Various rates*)	25 °/₀ ad val.	(**Various rates*)	25 °/₀ ad val.
	* *Among these may be mentioned :*				
	Alabaster and spar statuary and ornaments	*10 °/₀ ad val.*	—	*10 °/₀ ad val.*	—
	Asbestos, manufactured	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Bladders, manufactures of	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Coral, cut or manufactured	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Jet, manufactures, and imitations of	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Strings of cat-gut or other like material, except strings for musical instruments	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Gut and worm-gut, manufactured	*Free*	—	*Free*	—
	Cat-gut strings or gut-chord for musical instruments	*Free*	—	*Free*	—
	Wax candles and tapers	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Artificial flowers of wax for millinery purposes	*50 °/₀ ad val.*	—	*50 °/₀ ad val.*	—
	Wax beads	*50 °/₀ ad val.*	—	*50 °/₀ ad val.*	—
	Other manufactures of wax	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Osier or willow prepared for basket-makers' use	*25 °/₀ ad val.*	30 °/₀ ad val.	*25 °/₀ ad val.*	30 °/₀ ad val.
	Manufactures of osier or willow	*30 °/₀ ad val.*	40 °/₀ ad val.	*30 °/₀ ad val.*	40 °/₀ ad val.
460	Manufactures of bone, chip, grass, horn, india-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for	*30 °/₀ ad val.*	30 °/₀ ad val.	*30 °/₀ ad val.*	30 °/₀ ad val.
	(*India-rubber fabrics composed wholly or in part of india-rubber*)	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	(*Articles composed of india-rubber, not specially provided for*)	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	SUNDRIES—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	Miscellaneous manufactures—*continued.*				
461	Manufactures of leather, fur, gutta-percha, vulcanized india-rubber, known as hard-rubber, human hair, papier-maché, indurated fibre wares, and other manufactures composed of wood or other pulp, or of which these substances, or either of them, is the component material of chief value; all of the above not specially provided for	—	35 °/₀ ad val.	—	35 °/₀ ad val.
	Manufactures of leather, or of which leather is a component part, not specially provided for	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Articles made of fur, not specially provided for	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Manufactures of gutta-percha, not specially provided for	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Articles composed of india-rubber, not specially provided for	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
	Human hair, manufactured	*35 °/₀ ad val.*	—	*35 °/₀ ad val.*	—
	Manufactures, articles, and wares of papier-mâché	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
462	Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for	—	40 °/₀ ad val.	—	40 °/₀ ad val.
	Manufactures of ivory or vegetable ivory	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
	Manufactures of mother-of-pearl and shell	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
463	Masks composed of paper or pulp	—	35 °/₀ ad val.	—	35 °/₀ ad val.
	Masks of paper, for adults	*15 °/₀ ad val.*	—	*15 °/₀ ad val.*	—
	Masks of papier-mâché	*30 °/₀ ad val.*	—	*30 °/₀ ad val.*	—
464	Matting made of cocoa-fibre or rattan	*20 °/₀ ad val*	Sq. yd. 0·12	*20 °/₀ ad val.*	Sq. yd. 0 0 6
	Mats made of cocoa-fibre or rattan		Sq. ft. 0·08		Sq. ft. 0 0 4
465	Paintings in oil or water-colours, and statuary, not otherwise provided for	*30 °/₀ ad val.*	15 °/₀ ad val.	*30 °/₀ ad val.*	15 °/₀ ad val.
	Note.—The term "statuary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as is the professional production of a statuary or sculptor only.				
466	Pencils of wood filled with lead or other materials, and pencils of lead	*Gross 0·50 and 30 °/₀ ad val.*	Gross 0·50 and 30 °/₀ ad val.	*Gross 2·4 and 30 °/₀ ad val.*	Gross 0 2 1 and 30 °/₀ ad val.
	Pencils, slate	*30 °/₀ ad val.*	Gross 0·04	*30 °/₀ ad val.*	Gross 0 0 2
467	Pencil leads not in wood	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
	Pipes and smoker's articles :				
468	Pipes, pipe-bowls, of all materials, and all smokers' articles whatsoever, not specially provided for, including cigarette-books, cigarette book-covers, pouches for smoking or chewing tobacco, and cigarette-paper in all forms	*70 °/₀ ad val.*	70 °/₀ ad val.	*70 °/₀ ad val.*	70 °/₀ ad val.
	All common tobacco pipes of clay	*35 °/₀ ad val.*	Gross 0·15	*35 °/₀ ad val.*	Gross 0 0 7½
469	Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats	*25 °/₀ ad val.*	10 °/₀ ad val.	*25 °/₀ ad val.*	10 °/₀ ad val.
470	Umbrellas, parasols, and sun shades :				
	Covered with silk or alpaca	*50 °/₀ ad val.*	55 °/₀ ad val.	*50 °/₀ ad val.*	55 °/₀ ad val.
	Covered with other material	*40 °/₀ ad val.*	45 °/₀ ad val.	*40 °/₀ ad val.*	45 °/₀ ad val.
471	Umbrellas, parasols, and sun-shades, sticks for :				
	If plain, finished, or unfinished	*30 °/₀ ad val.*	35 °/₀ ad val.	*30 °/₀ ad val.*	35 °/₀ ad val.
	If carved		50 °/₀ ad val.		50 °/₀ ad val.
472	Waste, not specially provided for	*10 °/₀ ad val.*	10 °/₀ ad val.	*10 °/₀ ad val.*	10 °/₀ ad val.
	FREE LIST.				
473	Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for	*Free*	Free	*Free*	Free
474	Aconite	"	"	"	"
475	Acorns, raw, dried or undried, but unground	*Lb. 0·02*	"	*Cwt. 0 0 4*	"
476	Agates, unmanufactured	*Free*	"	*Free*	"
477	Albumen	"	"	"	"
478	Alizarine, natural or artificial	"	"	"	"
	Dyes commercially known as alizarine yellow, alizarine orange, alizarine green, alizarine blue, alizarine brown, alizarine black	*25 °/₀ ad val.*	"	*25 °/₀ ad val.*	"
479	Amber, unmanufactured, or crude gum	*Free*	"	*Free*	"
480	Ambergris	"	"	"	"
481	Aniline salts	"	"	"	"
482	Animals imported specially for breeding purposes	"	"	"	"
	Provided, that no such animal shall be admitted free except it be pure bred of a recognised breed, and has been duly registered in the book of record established for that breed: and further, that certificate of such record and of the				

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer, that such animal is the identical animal described in said certificate of record and pedigree. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.				
483	Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury - - - - -	*Free*	*Free*	*Free*	Free
	Teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families and in actual use for the purpose of such emigration, under such regulations as the Secretary of the Treasury may prescribe - - -	,,	,,	,,	,,
	Wild animals intended for exhibition in zoological collections for scientific and educational purposes and not for sale or profit - - -	,,	,,	,,	,,
484	Annatto, roucou, rocoa, or orleans, and all extracts of - - - - - -	,,	,,	,,	,,
485	Antimony ore, crude, sulphite of - - -	,,	,,	,,	,,
486	Apatite - - - - - -	,,	,,	,,	,,
487	Argal or argol, or crude tartar - - -	,,	,,	,,	,,
488	Arrowroot, raw or unmanufactured - - -	,,	,,	,,	,,
489	Arsenic and sulphide of, or orpiment - -	,,	,,	,,	,,
490	Arseniate of aniline - - - - -	,,	,,	,,	,,
491	Art educational stops composed of glass and metal and valued at not more than 6 cents per gross -	(*New provision*)	,,	(*New provision*)	,,
492	Articles in a crude state used in dyeing or tanning, not specially provided for - - -	*Free*	,,	*Free*	,,
493	Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States, but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation, and not refunded; Provided, that this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is prohibited, except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse, and exported under any provision of law; and further provided, that when manufactured tobacco, which has been exported without payment of internal revenue tax, shall be re-imported, it shall be retained in the custody of the collector of customs until internal revenue stamps in payment of the legal duties shall be placed thereon.				
494	Asbestos, unmanufactured - - -	,,	,,	,,	,,
495	Ashes, wood and lye of, and beet-root ashes -	,,	,,	,,	,,
496	Asphaltum and bitumen, crude - - -	,,	,,	,,	,,
497	Asafœtida - - - - - -	,,	,,	,,	,,
498	Balm of Gilead - - - - - -	,,	,,	,,	,,
499	Barks, cinchona or other from which quinine may be extracted - - - - - -	,,	,,	,,	,,
500	Baryta, carbonate of, or witherite - - -	,,	,,	,,	,,
501	Bauxite, or beausite - - - - -	,,	,,	,,	,,
502	Beeswax - - - - - -	20 % *ad val.*	,,	20 % *ad val.*	,,
503	Bells, broken, and bell metal broken and fit only to be remanufactured - - - - -	*Free*	,,	*Free*	,,
504	Birds, stuffed, not suitable for millinery ornaments, and bird skins, prepared for preservation, but not further advanced in manufacture - - -	,,	,,	,,	,,
505	Birds and land and water fowls - - - -	,,	,,	,,	,,

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
506	Bismuth	*Free*	Free	*Free*	Free
507	Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for	,,	,,	,,	,,
508	Blood, dried	,,	,,	,,	,,
509	Bologna sausages	,,	,,	,,	,,
510	Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel	,,	,,	,,	,,
511	Bones, crude or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone ash, fit only for fertilizing purposes	,,	,,	,,	,,
512	Books, engravings, photographs, bound or unbound, etchings, maps, and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation	,,	,,	,,	,,
513	Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind	*25 °/₀ ad val.*	,,	*25 °/₀ ad val.*	,,
514	Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority, or for the use of the United States, or for the use of the Library of Congress	*Free*	,,	*Free*	,,
515	Books, maps, lithographic prints, and charts, especially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as may be prescribed by the Secretary of the Treasury	,,	,,	,,	,,
516	Books or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale	,,	,,	,,	,,
517	Brazil paste	,,	,,	,,	,,
518	Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods	*20 °/₀ ad val.*	,,	*20 °/₀ ad val.*	,,
519	Brazilian pebbles, unwrought or unmanufactured	*Free*	,,	*Free*	,,
520	Breccia, in block or slabs	,,	,,	,,	,,
521	Bromine	,,	,,	,,	,,
522	Bullion, gold or silver	,,	,,	,,	,,
523	Burgundy pitch	,,	,,	,,	,,
524	Cabinets of old coins and metals, and other collections of antiquities: but the term "antiquities" is to include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year 1700	,,	,,	,,	,,
525	Cadmium	,,	,,	,,	,,
526	Calamine	,,	,,	,,	,,
527	Camphor, crude	,,	,,	,,	,,
528	Castor or castoreum	,,	,,	,,	,,
529	Catgut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cords	,,	,,	,,	,,
	(*In strings, other than for musical instruments*)	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
530	Cerium	*Free*	Free	*Free*	Free
531	Chalk, unmanufactured	,,	,,	,,	,,
532	Charcoal	,,	,,	,,	,,
533	Chicory-root, raw dried, or undried, but unground	*Lb. 0·02*	,,	*Cwt. 0 9 4*	,,
534	Civet crude	*Free*	,,	*Free*	,,
535	Clay, common, blue clay in casks, suitable for the manufacture of crucibles	*Ton 3·00*	,,	*Ton 0 12 6*	,,
536	Coal, anthracite	*Free*	,,	*Free*	,,
537	Coal stores of American vessels; but none shall be unloaded	,,	,,	,,	,,
538	Coal-tar, crude	*10 °/₀ ad val.*	,,	*10 °/₀ ad val.*	,,
539	Cobalt and cobalt ore	*Free*	,,	*Free*	,,
540	Cocculus indicus	,,	,,	,,	,,
541	Cochineal	,,	,,	,,	,,
542	Cocoa or cacao, crude and fibre, leaves and shells of	,,	,,	,,	,,
543	Coffee	,,	,,	,,	,,
544	Coins, gold, silver, and copper	,,	,,	,,	,,
545	Coir and coir yarn	,,	,,	,,	,,
546	Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports	,,	,,	,,	,,

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
547	Coral, marine, uncut and unmanufactured -	*Free*	Free	*Free*	Free
548	Cork-wood, or cork-bark, unmanufactured - -	,,	,,	,,	,,
549	Cotton, and cotton waste or flocks - -	,,	,,	,,	,,
550	Cryolite or kryolith - - - -	,,	,,	,,	,,
551	Cudbear - - - - -	,,	,,	,,	,,
552	Curling-stones or quoits, and curling-stone handles	,,	,,	,,	,,
553	Curry, and curry powder - - - - -	,,	,,	,,	,,
554	Cutch - - - - - -	,,	,,	,,	,,
555	Cuttle-fish bone - - - -	,,	,,	,,	,,
556	Dandelion roots, raw, dried, or undried, but unground - - - -	*Lb.* 0·02	,,	*Cwt.* 0 9 4	,,
557	Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches -	*Free*	,,	*Free*	,,
558	Divi-divi - - - - -	,,	,,	,,	,,
559	Dragon's blood - - - -	,,	,,	,,	,,
560	Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibres, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for -	,,	,,	,,	,,
561	Eggs of birds, fish, and insects - -	,,	,,	,,	,,
562	Emery ore - - - - -	,,	,,	,,	,,
563	Ergot - - - - -	,,	,,	,,	,,
564	Fans, common palm-leaf and palm-leaf, unmanufactured - - - -	,,	,,	,,	,,
565	Farina - - - - -	,,	,,	,,	,,
566	Fashion-plates, engraved on steel, copper, or on wood, coloured or plain - - -	,,	,,	,,	,,
567	Feathers and downs for beds - - -	,,	,,	,,	,,
568	Feldspar - - - - - -	,,	,,	,,	,,
569	Felt, adhesive, for sheathing vessels - -	,,	,,	,,	,,
570	Fibrin, in all forms - - - -	,,	,,	,,	,,
571	Fish, the product of American fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by American vessels, or with nets or other devices, owned by citizens of the United States	,,	,,	,,	,,
572	Fish for bait - - - - -	,,	,,	,,	,,
573	Fish skins - - - - - -	,,	,,	,,	,,
574	Flint, flints, and ground flint stones - -	,,	,,	,,	,,
575	Floor-matting manufactured from round or split straw, including what is commonly known as Chinese matting - - - -	20 % *ad val.*	,,	20 % *ad val.*	,,
576	Fossils - - - - - -	*Free*	,,	*Free*	,,
577	Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation - -	,,	,,	,,	,,
	Fruits and nuts :—				
578	Currants, Zante or other - - -	*Lb.* 0·01	,,	*Cwt.* 0 4 8	,,
579	Dates - - - - -	,, 0·01	,,	,, 0 4 8	,,
580	Fruits, green, ripe, or dried, not specially provided for - - -	*Free*	,,	*Free*	,,
581	Tamarinds - - - - -	,,	,,	,,	,,
582	Cocoa nuts - - - - -	,,	,,	,,	,,
583	Brazil nuts - - - - -	,,	,,	,,	,,
584	Cream nuts - - - - -	,,	,,	,,	,,
585	Palm nuts - - - - -	,,	,,	,,	,,
586	Palm nut kernels - - - -	,,	,,	,,	,,
587	Furs, undressed - - - - -	,,	,,	,,	,,
588	Fur-skins of all kinds, not dressed in any manner -	,,	,,	,,	,,
589	Gambier - - - - - -	,,	,,	,,	,,
590	Glass, broken, and old glass, which cannot be cut for use, and fit only to be re-manufactured -	,,	,,	,,	,,
591	Glass plates or discs, rough cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use - - - - *Note.*—Such discs exceeding 8 inches in diameter may be polished sufficiently to enable the character of the glass to be determined.	,,	,,	,,	,,
	Grasses and fibres :—				
592	Istle or Tampico fibre - - -	*Ton* 15·00	,,	*Ton* 3 2 6	,,
593	Jute - - - - -	20 % *ad val.*	,,	20 % *ad val.*	,,
594	Jute butts - - - - -	*Ton* 5·00	,,	*Ton* 1 0 0	,,
595	Manilla - - - - - -	,, 25·00	,,	,, 5 4 2	,,
596	Sisal grass - - - - -	,, 15·00	,,	,, 3 2 6	,,
597	Sunn - - - - - -	,, 13·00	,,	,, 3 2 6	,,
	All other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for - - -	,, 15·00	,,	,, 3 2 6	,,

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
598	Gold beaters' moulds and gold beaters' skins	*Free*	Free	*Free*	Free
599	Grease and oils, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for	,,	,,	,,	,,
	Grease, for use as soap-stock	,,	—	,,	—
	Grease of all kinds, not specially provided for	*10 °/₀ ad val.*	—	*10 °/₀ ad val.*	—
600	Guano, manures, and all substances expressly used for manure	*Free*	Free	*Free*	Free
601	Gunny bags and gunny cloths, old or refuse, fit only for remanufacture	,,	,,	,,	,,
602	Guts, salted	,,	,,	,,	,,
603	Gutta-percha, crude	,,	,,	,,	,,
604	Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for	,,	,,	,,	,,
	Human hair, raw, uncleaned, and not drawn	*20 °/₀ ad val.*	,,	*20 °/₀ ad val.*	,,
605	Hides, raw or uncured, whether dry, salted, or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses skins, raw or unmanufactured, and skins, except sheep skins, with the wool on	*Free*	,,	*Free*	,,
606	Hide cuttings, raw, with or without hair, and all other glue stock	,,	,,	,,	,,
607	Hide rope	,,	,,	,,	,,
608	Hones and whetstones	,,	,,	,,	,,
609	Hoofs, unmanufactured	,,	,,	,,	,,
610	Hop roots for cultivation	,,	,,	,,	,,
611	Horns and parts of, unmanufactured, including horn strips and tips	,,	,,	,,	,,
612	Ice	,,	,,	,,	,,
613	India-rubber, crude, and milk of, and old scrap or refuse india-rubber which has been worn out by use and is fit only for remanufacture	,,	,,	,,	,,
614	Indigo	,,	,,	,,	,,
615	Iodine, crude	,,	,,	,,	,,
616	Ipecac	,,	,,	,,	,,
617	Iridium	,,	,,	,,	,,
618	Ivory and vegetable ivory, not sawed, cut, or otherwise manufactured	,,	,,	,,	,,
619	Jalap	,,	,,	,,	,,
620	Jet, unmanufactured	,,	,,	,,	,,
621	Joss-stick, or joss-light	,,	,,	,,	,,
622	Junk, old	,,	,,	,,	,,
623	Kelp	,,	,,	,,	,,
624	Kieserite	,,	,,	,,	,,
625	Kyanite, or cyanite, and kainite	,,	,,	,,	,,
626	Lac-dye, crude, seed, button, stick, and shell	,,	,,	,,	,,
627	Lac spirits	,,	,,	,,	,,
628	Lactarine	,,	,,	,,	,,
629	Lava, unmanufactured	,,	,,	,,	,,
630	Leeches	,,	,,	,,	,,
631	Lemon juice, lime juice, and sour orange juice	,,	,,	,,	,,
632	Licorice root, unground	,,	,,	,,	,,
633	Life-boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life	,,	,,	,,	,,
634	Lime, citrate of	,,	,,	,,	,,
635	Lime, chloride of, or bleaching powder	,,	,,	,,	,,
636	Lithographic stones not engraved	,,	,,	,,	,,
637	Litmus, prepared or not prepared	,,	,,	,,	,,
638	Loadstones	,,	,,	,,	,,
639	Madder and munjeet, or Indian madder, ground or prepared, and all extracts of	,,	,,	,,	,,
640	Magnesite, or native mineral carbonate of magnesia	,,	,,	,,	,,
641	Magnesium	,,	,,	,,	,,
642	Magnets	,,	,,	,,	,,
643	Manganese, oxide and ore of	,,	,,	,,	,,
644	Manna	,,	,,	,,	,,
645	Manuscripts	,,	,,	,,	,,
646	Marrow, crude	,,	,,	,,	,,
647	Marsh mallows	,,	,,	,,	,,
648	Medals of gold, silver, or copper, such as trophies or prizes	,,	,,	,,	,,
649	Meerschaum, crude or manufactured	,,	,,	,,	,,
650	Mineral waters, all not artificial	,,	,,	,,	,,
651	Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for	,,	,,	,,	,,
652	Models of inventions and of other improvements in the arts, including patterns for machinery; but no article shall be deemed a model or pattern which can be fitted for use otherwise	,,	,,	,,	,,
653	Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for	,,	,,	,,	,,

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
654	Musk, crude, in natural pods	,,	Free	,,	Free
655	Myrobolan	,,	,,	,,	,,
656	Needles, hand sewing and darning	*25 °/₀ ad val.*	,,	*25 °/₀ ad val.*	,,
657	Newspapers and periodicals *Note.*—The term "periodicals" as here used is to be understood to embrace only unbound or paper-covered publications, containing current literature of the day, and issued regularly at stated periods, as weekly, monthly, or quarterly.	*Free*	,,	*Free*	,,
658	Nux vomica	,,	,,	,,	,,
659	Oakum	,,	,,	,,	,,
660	Oil-cake	,,	,,	,,	,,
661	Oils: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella, or lemon grass, civet, fennel, jasmine or jasimine, juglandium, juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for, orange oil, olive oil for manufacturing or mechanical purposes, unfit for eating and not otherwise provided for, ottar of roses, palm and cocoa-nut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian, and also spermaceti, whale, and other fish oils of American fisheries, and all other articles, the produce of such fisheries	,,	,,	,,	,,
	(*Olive-oil, other than that fit only for soap-stock*)	*25 °/₀ ad val.*	—	*25 °/₀ ad val.*	—
662	Olives, green or prepared	*Free*	Free	*Free*	Free
663	Opium, crude or unmanufactured, and not adulterated, containing 9 °/₀ and over of morphia	*Lb. 1·00*	,,	*Lb. 0 4 2*	,,
664	Orange and lemon peel, not preserved, candied, or otherwise prepared	*Free*	,,	*Free*	,,
665	Orchil, or orchil liquid	,,	,,	,,	,,
666	Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes	,,	,,	,,	,,
667	Ores of gold and silver	,,	,,	,,	,,
	Nickel ore and nickel matte *Note.*—Ores of nickel and nickel matte, containing more than 2 °/₀ of copper, will pay a duty of ½ cent per pound on the copper contained therein. (* *On the nickel contained therein.*)	*Lb. *0·15*	,,	*Cwt. *4 10 0*	,,
668	Osmium	*Free*	,,	*Free*	,,
669	Palladium	,,	,,	,,	,,
670	Paper stock, crude, of every description, including all grasses, fibres, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper	,,	,,	,,	,,
671	Paraffine	,,	,,	,,	,,
672	Parchment and vellum	,,	,,	,,	,,
673	Pearl, mother of, not sawed, cut, polished, or otherwise manufactured	,,	,,	,,	,,
674	Peltries, and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe *Note.*—This exemption is not to apply to goods in bales or other packages unusual among Indians.	,,	,,	,,	,,
675	Personal and household effects not merchandise of citizens of the United States dying in foreign countries	,,	,,	,,	,,
676	Pewter and Britannia metal, old, and fit only to be remanufactured	,,	,,	,,	,,
677	Philosophical and scientific apparatus, instruments, and preparations; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale	,,	,,	,,	,,
678	Phosphates, crude or native	,,	,,	,,	,,
679	Plants, trees, shrubs, roots, seed-cane, and seeds, all of the foregoing imported by the Department of Agriculture, or the United States Botanic Garden	,,	,,	,,	,,
680	Plaster of Paris and sulphate of lime, unground	,,	,,	,,	,,

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
681	Platina, in ingots, bars, sheets, and wire	*Free*	Free	*Free*	Free
	Platina, unmanufactured	„	—	„	—
	Ditto, wire	*45 °/₀ ad val.*	—	*45 °/₀ ad val.*	—
682	Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses	*Free*	Free	*Free*	Free
683	Plumbago	„	„	„	„
684	Polishing stones	„	„	„	„
685	Potash, crude, carbonate of, or "black salts"	*20 °/₀ ad val.*	„	*20 °/₀ ad val.*	„
	Caustic potash, or hydrate of, not including refined, in sticks or rolls	*20 °/₀ ad val.*	„	*20 °/₀ ad val.*	„
	Nitrate of potash, or saltpetre, crude	*Lb. 0·01*	„	*Cwt. 0 4 8*	„
	Sulphate of potash, crude or refined	*20 °/₀ ad val.*	„	*20 °/₀ ad val.*	„
	Chlorate of potash	*Lb. 0·03*	„	*Cwt. 0 14 0*	„
	Muriate of potash	*Free*	„	*Free*	„
686	Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States *Note.*—This exemption is not to be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.	„	„	„	„
687	Pulu	„	„	„	„
688	Pumice	„	„	„	„
689	Quills, prepared or unprepared, but not made up into complete articles	„	„	„	„
690	Quinia, sulphate of, and all alkaloids or salts of cinchona bark	„	„	„	„
691	Rags, not otherwise specially provided for	*10 °/₀ ad val.*	„	*10 °/₀ ad val.*	„
692	Regalia and gems, statues, statuary, and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States *Note.*—The term "regalia" as here used is to be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and is not to include articles of furniture or fixtures or of regular wearing apparel nor personal property of individuals.	*Free*	„	*Free*	„
693	Rennets, raw or prepared	„	„	„	„
694	Saffron and safflower, and extract of, and saffron cake	„	„	„	„
695	Sago, crude, and sago flour	„	„	„	„
696	Salacine	„	„	„	„
697	Sauer-kraut	„	„	„	„
698	Sausage skins	„	„	„	„
699	Seeds, anise, canary, caraway, cardamon, coriander, cotton, cummin, fennel, fenugreek, hemp, horehound, mustard, rape, Saint John's bread or bean, sugar-beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds, bulbs and bulbous roots, not edible; all the foregoing not specially provided for	„	„	„	„
	(*Cotton seed*)	*Lb. 0·00¼*	—	*Cwt. 0 1 2*	—
	(*Hemp seed*)	„ *0·00¼*	—	„ *0 1 2*	—
	(*Rape seed*)	„ *0·00¼*	—	„ *0 1 2*	—
	(*Flower seeds*)	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
700	Selep, or saloup	*Free*	Free	*Free*	Free
701	Shells of all kinds, not cut, ground, or otherwise manufactured	„	„	„	„
702	Shotgun barrels, forged, rough bored	*10 °/₀ ad val.*	„	*10 °/₀ ad val.*	„
703	Shrimps and other shell fish	*Free*	„	*Free*	„
704	Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way	„	„	„	„
705	Silk cocoons and silk waste	„	„	„	„
706	Silkworm's eggs	„	„	„	„
707	Skeletons, and other preparations of anatomy	„	„	„	„
708	Snails	„	„	„	„
709	Soda, nitrate of, or cubic nitrate	„	„	„	„
	Soda, chlorate of	*25 °/₀ ad val.*	„	*25 °/₀ ad val.*	„
710	Sodium	*Free*	„	*Free*	„
711	Sparterre, suitable for making or ornamenting hats	„	„	„	„
712	Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale	„	„	„	„

Tariff No.	Tariff Classification.	Tariff Rates of Duty. Under Old Tariff.	Tariff Rates of Duty. Under New Tariff.	English Equivalents. Under Old Tariff.	English Equivalents. Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	FREE LIST—*continued.*				
	Spices :				
713	Cassia, cassia vera, and cassia buds, unground	*Free*	Free	*Free*	Free
714	Cinnamon, and chips of, unground	,,	,,	,,	,,
715	Cloves and clove stems, unground	,,	,,	,,	,,
716	Ginger root, unground, and not preserved or candied	,,	,,	,,	
717	Mace	,,	,,	,,	,,
718	Nutmegs	,,	,,	,,	,,
719	Pepper, black or white, unground	,,	,,	,,	,,
720	Pimento, unground	,,	,,	,,	,,
721	Spunk	,,	,,	,,	,,
722	Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware	,,	,,	,,	,,
723	Stone and sand : Burr-stone in blocks, rough or manufactured, and not bound up into millstones, cliff stone, unmanufactured, pumice stone, rotten stone, and sand, crude or manufactured	,,	,,	,,	,,
	Sand French, and sand for the manufacture of glass	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
	Sand, not specially provided for	*10 °/₀ ad val.*	—	*10 °/₀ ad val.*	—
724	Storax, or styrax	*Free*	Free	*Free*	Free
725	Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia	,,	,,	,,	,,
726	Sugars, all, not above No. 16 Dutch standard in colour, all tank bottoms, all sugar drainings and sugar sweepings, syrups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses	—	,,	—	,,
	All sugars not above No. 13 Dutch standard in colour, all tank bottoms, syrups of cane juice, or of beet juice, melada, concentrated melada, concrete and concentrated molasses (testing by the polariscope not above 75 degrees)	*Lb. 0·01 4/10*	—	*Cwt. 0 6 6½*	—
	For every additional degree or fraction of a degree by the above test	,, *0·00 4/100*	—	,, *0 0 2¼*	—
	Above No. 13, and not above No. 16	,, *0·02¾*	—	,, *0 12 10*	—
727	Sulphur, lac or precipitated, and sulphur or brimstone, crude in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 °/₀ of sulphur (except on the copper contained therein), and sulphur not otherwise provided for	*Free*	Free	*Free*	Free
728	Sulphuric acid, which, at the temperature of 60 degrees Fahrenheit does not exceed the specific gravity of 1 380/1000, for use in manufacturing superphosphate of lime, or artificial manures of any kind, or for any agricultural purposes	,,	,,	,,	,,
729	Sweepings of silver and gold	,,	,,	,,	,,
730	Tapioca, cassava or cassady	,,	,,	,,	,,
731	Tar and pitch of wood, and pitch of coal tar	—	,,	—	,,
	Wood tar	*10 °/₀ ad val.*	—	*10 °/₀ ad val.*	—
	Pitch (pine or coal tar)	*20 °/₀ ad val.*	—	*20 °/₀ ad val.*	—
732	Tea and tea plants	*Free*	Free	*Free*	Free
733	Teeth, natural, or unmanufactured	,,	,,	,,	,,
734	Terra alba	,,	,,	,,	,,
735	Terra japonica	,,	,,	,,	,,
736	Tin-ore, cassiterite, or black oxide of tin, and tin in bars, blocks, pigs, or grain, or granulated until 1st July 1893	,,	,,	,,	,,
737	Tinsel wire, lame, or lahn	*25 °/₀ ad val.*	,,	*25 °/₀ ad val.*	,,
738	Tobacco stems	*Lb. 0·15*	,,	*Cwt. 3 10 0*	,,
739	Tonquin, tonqua, or tonka beans	*Free*	,,	*Free*	,,
740	Tripoli	,,	,,	,,	,,
741	Turmeric	,,	,,	,,	,,
742	Turpentine, Venice	,,	,,	,,	,,
743	Turpentine, spirits of	*Gall. 0·20*	,,	*Gal. 0 1 0*	,,
744	Turtles	*Free*	,,	*Free*	,,
745	Types, old, and fit only to be re manufactured	,,	,,	,,	,,
746	Uranium, oxide, and salts of	,,	,,	,,	,,
	Uranium, nitrate and chloride of	*25 °/₀ ad val.*	,,	*25 °/₀ ad val.*	,,
747	Vaccine virus	*Free*	,,	*Free*	,,
748	Valonia	,,	,,	,,	,,
749	Verdigris, or subacetate of copper	,,	,,	,,	,,
750	Wafers, unmedicated	,,	,,	,,	,,
751	Wax, vegetable or mineral	,,	,,	,,	,,
752	Wearing apparel, and other personal effects (not merchandise) of persons arriving in the United States *Note.*—This exemption is not to be held to include articles not actually in use, and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale. All such wearing apparel and other personal effects	,,	,,	,,	,,

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents.	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
	FREE LIST—*continued.*	Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	as may have been once imported into the United States, and subjected to the payment of duty, and which may have been actually used and taken, or exported to foreign countries by the persons returning therewith to the United States, will, if not advanced in value, or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty upon their identity being established under such rules and regulations as may be prescribed by the Secretary of the Treasury.				
753	Whalebone, unmanufactured - - - -	*Free*	Free	*Free*	Free
	Wood:				
754	Logs and round unmanufactured timber, not specially enumerated or provided for -	"	"	"	"
755	Fire-wood, handle-bolts, heading-bolts, stave-bolts, and shingle-bolts, hop-poles, fence-posts, railroad ties, ship-timber, and ship-planking, not specially provided for - -	"	"	"	"
756	Woods, namely, cedar, lignum-vitæ, lance-wood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet-woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood, unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair-wood, pimento, orange, myrtle, and other woods, not specially provided for, in the rough, or not further manufactured than cut into lengths, suitable for sticks for umbrellas, parasols, sun-shades, whips, or walking-canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted -	"	"	"	"
757	Works of art, the production of American artists, residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any state or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass, or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe - - -	"	"	"	"
758	Works of art, drawings, engravings, and photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists, arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale; and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorised under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale; the foregoing will be admitted free of duty, under such regulations as may be prescribed by the Secretary of the Treasury - - -	"	"	"	"
	Note.—Bonds are to be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation; Provided that the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.				
759	Works of art, collections in illustration of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, imported in good faith for permanent exhibition, at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed - - - - -	"	"	"	"

Tariff No.	Tariff Classification.	Tariff Rates of Duty.		English Equivalents	
		Under Old Tariff.	Under New Tariff.	Under Old Tariff.	Under New Tariff.
		Dolls. cts.	Dolls. cts.	£ s. d.	£ s. d.
	FREE LIST—*continued.*				
	Note.—Bonds are to be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties, which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs; Provided, that the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.				
760	Yams - - - - - - -	*Free*	Free	*Free*	Free
761	Zaffer - - - - - -	"	"	"	"
	UNENUMERATED ARTICLES.				
	There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for - -	*10 % ad val.*	10 % ad val.	*10 % ad val.*	10 % ad val.
	There shall be levied, collected, and paid on the importation of all articles, manufactured in whole or in part, not provided for - -	*20 % ad val.*	20 % ad val.	*20 % ad val.*	20 % ad val.

REMAINING PROVISIONS OF THE 1890 TARIFF ACT.

Reciprocity

Sec. 3. That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the 1st day of January, 1892, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties, or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power, and it shall be his duty to suspend, by proclamation to that effect, the provisions of this Act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

All sugars not above No. 13 Dutch standard in colour shall pay duty on their polariscopic tests as follows, namely:—

All sugars not above No. 13 Dutch standard in colour, all tank bottoms, sirups of cane juice, or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above 75 degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two-hundredths of one cent per pound additional.

All sugars above No. 13 Dutch standard in colour shall be classified by the Dutch standard of colour, and pay duty as follows, namely: all sugar above No. 13, and not above No. 16 Dutch standard of colour, one and three-eighths cents per pound.

All sugar above No. 16, and not above No. 20 Dutch standard of colour, one and five-eights cents per pound.

All sugars above No. 20 Dutch standard of colour two cents per pound.

Molasses testing above 56 degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

On coffee, three cents per pound.

On tea, ten cents per pound.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goat-skins, raw, without the wool, unmanufactured, asses skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

Unenumerated articles.

Sec. 4. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this Act, a duty of 10 per cent. ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of 20 per cent. ad valorem.

Sec. 5. That each and every imported article not enumerated in this Act, which is similar either in material, quality, texture, or the use to which it may be applied to any article enumerated in this Act as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

Marking, stamping, and branding.

Sec. 6. That on and after the 1st day of March, 1891, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall respectively be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled, they shall not be admitted to entry.

Sec. 7. That on and after March 1st, 1891, no article of imported merchandise, which shall copy or simulate the name or trade mark of any domestic manufacture or manufacturer, shall be admitted to entry at any custom house of the United States. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade marks may require his name and residence, and a description of his trade marks to be recorded in books which shall be kept for that purpose in the department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department fac-similes of such trade marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Materials for shipbuilding and repairs.

Sec. 8. That all lumber, timber, hemp, manilla, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: Provided, that vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

Sec. 9. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Manufacture in bond of goods containing spirits.

Sec. 10. That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and

manufactured in warehouses similarly constructed to those known and designated in Treasury regulations as bonded warehouses, class two: Provided, that such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond or return of the amount of foreign import duties. All labour performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

Prohibitions and contraventions :— Obscene literature, &c.

Sec. 11. All persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: Provided, that the drugs herein-before mentioned, when imported in bulk and not put up for any of the purposes herein-before specified, are excepted from the operation of this section.

Sec. 12. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not more than 5,000 dollars, or by imprisonment at hard labour for not more than 10 years or both.

Sec. 13. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge

or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Machinery for repairs.

Sec. 14. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time not more than six months from the date of the importation.

Sec. 15. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Sec. 16. That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Discriminating duty on goods brought by certain vessels.

Sec. 17. That a discriminating duty of 10 per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Sec. 18. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Sec. 19. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Prevention of import of diseased animals.

Sec. 20. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: Provided, that the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorised and empowered, and it shall be his duty to make all necessary orders and regulations to carry this

section into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Sec. 21. That any person convicted of a wilful violation of any of the provisions of the preceding section shall be fined not exceeding 500 dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Re-importation of articles exported.

Sec. 22. That upon the re-importation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

Salvage of sunken vessels.

Sec. 23. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbour, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house, but under such regulations as the Secretary of the Treasury may prescribe.

Smelting and refining metals in bond.

Sec. 24. That the works of manufactures engaged in smelting or refining metals in the United States may be designated as bonded warehouses under such regulations as the Secretary of State may prescribe: Provided, that such manufacturers shall first give satisfactory bonds to the Secretary of Treasury. Metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe and under the direction of the proper officer be removed in original packages or in bulk from the vessel or other vehicle on which it has been imported, or from the bonded warehouse in which the same may be into the bonded warehouse in which such smelting and refining may be carried on, for the purpose of being smelted and refined without payment of duties thereon, and may there be smelted and refined, together with other metals of home or foreign production: Provided, that each day a quantity of refined metal equal to the amount of imported metal refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed, under such regulations as the Secretary of the Treasury may prescribe, to any other bonded warehouse, or upon entry for, and payment of duties, for domestic consumption. All labour performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Drawbacks

Sec. 25. That where imported materials on which duties have been paid, are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: Provided, that when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. And provided further, that the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of

either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

Internal Revenue.

Internal revenue:—Tobacco.

Sec. 26. That on and after the 1st day of May, 1891, all special taxes imposed by the laws now in force upon dealers in leaf tobacco, retail dealers in leaf tobacco, dealers in tobacco, manufacturers of tobacco, manufacturers of cigars, and pedlars of tobacco, are hereby repealed. Every such dealer in leaf tobacco, retail dealer in leaf tobacco, manufacturer, and pedlar shall, however, register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on, the same as though the tax had not been repealed, and a failure to register as herein required shall subject such person to a penalty of 50 dollars.

Sec. 27. That all provisions of the statutes imposing restrictions of any kind whatsoever upon farmers and growers of tobacco in regard to the sale of their leaf tobacco, and the keeping of books, and the registration and report of their sales of leaf tobacco, or imposing any tax on account of such sales, are hereby repealed: Provided however, that it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal revenue officer, or other authorised agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold, and the place to which it is shipped. And every farmer or planter who wilfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanour, and shall be liable to a penalty not exceeding 500 dollars.

Sec. 28. That section 3,381 of the Revised Statutes, be, and the same is hereby, amended by striking out all after the said number and substituting therefor the following:—

"Ever pedlar of tobacco, before commencing, or, if he has already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city the street and number of the street where he resides, the State or States through which he proposes to travel; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells. He shall also give a bond in the sum of 500 dollars, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, or cigars; that he shall neither sell nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal revenue stamps which have never before been used."

Sec. 29. That section 3,383, Revised Statutes, as amended by section 15 of the Act of March 1st, 1879, be, and the same is hereby, amended by striking out all of said section and by substituting in lieu thereof the following:—

"Every pedlar of tobacco shall obtain a certificate from the collector of his collection district, who is hereby authorised and directed to issue the same, giving the name of the pedlar, his residence, and the fact of his having filed the required bond; and shall on demand of any officer of internal revenue produce and exhibit his certificate. And whenever any pedlar refuses to exhibit his certificate, as aforesaid, on demand of any officer of internal revenue, said officer may seize the horse or mule, waggon, and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on 10 days' notice, published in any newspaper in the district, or served personally on the pedlar, or at his dwelling house, require such pedlar to show cause, if any he has, why the horses or mules, waggons, and contents, pack, bundle, or basket so seized shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal revenue laws relating to forfeitures. Any internal revenue agent may demand production of and inspect the collector's certificate for pedlars, and refusal or failure to produce the same, when so

demanded, shall subject the party guilty thereof to a fine of not more than 500 dollars and to imprisonment for not more than twelve months."

Sec. 30. That on and after the 1st day of January, 1891, the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and on snuff six cents per pound.

Sec. 31. That section 3,363 of the Revised Statutes, be, and hereby is, amended by striking out all after said number and substituting the following:—

"No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from packages authorised by section 3,362 of the Revised Statutes; and every person who sells or offers for sale any snuff or any kind of manufactured tobacco not so put up in packages and stamped shall be fined not less than 500 dollars nor more than 5,000 dollars, and imprisoned not less than six months nor more than two years.

Sec. 32. That section 3,392 of the Revised Statutes, as amended by section 16 of the Act of March 1st, 1879, be, and the same hereby is, amended to read as follows:—

"All cigars shall be packed in boxes not before used for that purpose, containing respectively 25, 50, 100, 200, 250, or 500 cigars each: Provided, however, that manufacturers of cigars shall be permitted to pack in boxes not before used for that purpose, cigars not to exceed 13 nor less than 12 in number, to be used as sample boxes; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of, or less than the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offence not more than 1,000 dollars, and be imprisoned not more than two years: Provided, that nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: And provided further, that every manufacturer of cigarettes shall put up all the cigarettes that he manufactures, or has manufactured for him, and sells or removes for consumption or use, in packages or parcels containing 10, 20, 50, or 100 cigarettes each, and shall securely affix to each of said packages or parcels, a suitable stamp denoting the tax thereon and shall properly cancel the same, prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps cancelled in like manner, in addition to the import stamp indicating inspection of the custom house before they are withdrawn therefrom."

Sec. 33. That section 3,357 of the Revised Statutes, as amended by section 2 of the Act of June 9th, 1880, be, and the same is, amended by striking out all after the number, and inserting in lieu thereof the following:—

"Every collector shall keep a record, in a book or books provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal revenue agents, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns; and he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue."

Sec. 34. That section 3,389 of the Revised Statutes, as amended by section 16 of the Act of March 1st, 1879, be, and the same is hereby, amended so as to read as follows:—

"Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal revenue agents, of the name and residence of every person engaged in the manufacture of cigars in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, an abstract of his inventory and monthly returns; and he shall cause the several manufacturers of cigars in the district to be numbered consecutively, which number shall not thereafter be changed."

Sec. 35. That section 3,387 of the Revised Statutes, as amended by section 16 of the Act of March 1st, 1879, be, and the same is hereby, amended by striking from the said

section the following words, namely, "500 dollars, with an additional 100 dollars for each person proposed to be employed by him in making cigars," and inserting in lieu of the words so stricken out the words, "100 dollars."

Opium.

Sec. 36. That an internal revenue tax of 10 dollars per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes, and no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue.

Sec. 37. That every manufacturer of such opium shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of material and products, shall put up such signs, and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue, and in a penal sum of not less than 5,000 dollars; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner of Internal Revenue.

Sec. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom house, be duly stamped in such manner as to denote that the duty thereon has been paid; and that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal revenue tax.

Cancellation of stamps.

Sec. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

Penalties.

Sec. 40. That a penalty of not more than 1,000 dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this Act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this Act shall be forfeited.

Oleomargarine.

Sec. 41. That wholesale dealers in oleomargarine shall keep such books and render such returns in relation thereto as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require, and such books shall be open at all times to the inspection of any internal revenue officer or agent.

Wines and wine spirits.

Sec. 42. That any producer of pure sweet wines, who is also a distiller, authorised to separate from fermented grape juice, under internal revenue laws, wine spirits, may use, free of tax, in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products, as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, so much of such wine spirits so separated by him as may be necessary to fortify the wine for the preservation of the saccharine matter contained therein: Provided, that the wine spirits so used free of tax shall not be in excess of the amount required to introduce into such sweet wines in alcoholic strength equal to 14 per centum of the volume of such wines after such use: Provided further, that such wine containing after such fortification more than 24 per centum of alcohol, as defined by section 3,249 of the Revised Statutes, shall be forfeited to the United States: Provided further, that such use of wine spirits free from tax shall be confined to the months of August, September, October, November, December, January, February, March, and April of each year. The Commissioner of Internal Revenue, in determining the liability of any distiller of fermented grape-juice to assessment under section 3,309 of the Revised Statutes, is authorised to allow such distiller credit in his computation for the wine spirits used by him in preparing sweet wine under the provisions of this section.

Sec. 43. That the wine spirits mentioned in section 53 of this Act is the product resulting from the distillation of fermented grape juice, and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation, and such sweet wine shall contain not less than four per

centum of saccharine matter, which saccharine strength may be determined by testing, with Balling's saccharometer or must-scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water.

Sec. 44. That any person who shall use wine spirits, as defined by section 54 of this Act, or other spirits on which the internal revenue tax has not been paid, otherwise than within the limitations set forth in section 55 of this Act, and in accordance with the regulations made pursuant to this Act, shall be liable to a penalty of double the amount of the tax on the wine spirits or other spirits so unlawfully used. Whenever it is impracticable in any case to ascertain the quantity of wine spirits or other spirits that have been used in violation of this Act in mixtures with any wines, all alcohol contained in such unlawful mixtures of wine with wine spirits or other spirits in excess of 10 per centum shall be held to be unlawfully used: Provided, however, that if water has been added to such unlawful mixtures, either before, at the time of, or after such unlawful use of wine spirits or other spirits, all the alcohol contained therein shall be considered to have been unlawfully used. In reference to alcoholic strength of wines and mixtures of wines with spirits in this Act the measurement is intended to be according to volume and not according to weight.

Sec. 45. That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this Act may withdraw wine spirits from any special bonded warehouse free of tax, in original packages, in any quantity not less than 80 wine-gallons, and may use so much of the same as may be required by him, under such regulations, and after the filing of such notices and bonds, and the keeping of such records, and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the limitations and provisions as to uses, amount to be used, and period for using the same set forth in section 53 of this Act; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorised, whenever he shall deem it to be necessary for the prevention of violations of this law, to prescribe that wine spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying-house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practised no wines or spirits other than those permitted by his regulation shall be stored. The use of wine-spirits free of tax for the fortification of sweet wines under this Act shall be begun and completed at the vineyard of the wine-grower where the grapes are crushed and the grape juice is expressed and fermented, such use to be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final accounting for the use of such wine spirits and for re-warehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

Sec. 46. That wine spirits may be withdrawn from special bonded warehouses at the instance of any person desiring to use the same to fortify any wines, in accordance with commercial demands of foreign markets, when such wines are intended for exportation, without the payment of tax on the amount of wine spirits used in such fortification, under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security to prevent the use of such wine spirits free of tax otherwise than in the fortification of wine intended for exportation, and for the due exportation of the wine so fortified, as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and all of the provisions of law governing the exportation of distilled spirits free of tax, so far as applicable, shall apply to the withdrawal and use of wine spirits and the exportation of the same in accordance with this section; and the Commissioner of Internal Revenue is authorised, subject to approval by the

Secretary of the Treasury, to prescribe that wine spirits intended for the fortification of wines under this section shall not be introduced into such wines except under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Whenever such wine spirits are withdrawn as provided herein for the fortification of wines intended for exportation by sea they shall be introduced into such wines only after removal from storage and arrival alongside of the vessel which is to transport the same; and whenever transportation of such wines is to be effected by land carriage the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as to sealing packages and vehicles containing the same, and as to the supervision of transportation from the point of departure, which point shall be determined as the place where such wine spirits may be introduced into such wines to the point of destination as may be necessary to insure the due exportation of such fortified wines.

Sec. 47. That all provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported, as an original importation.

Sec. 48. That any person using wine spirits or other spirits which have not been tax-paid in fortifying wine otherwise than as provided for in this Act, shall be guilty of a misdemeanour, and shall, on conviction thereof, be punished for each offence by a fine of not more than 2,000 dollars, and for every offence other than the first also by imprisonment for not more than one year.

Sec. 49. That wine spirits used in fortifying wines may be recovered from such wine only on the premises of a duly authorised grape-brandy distiller; and for the purpose of such recovery wines so fortified may be received as material on the premises of such a distiller, on a special permit of the collector of internal revenue in whose district the distillery is located; and the distiller will be held to pay the tax on a product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape juice, and that obtained from the added distilled spirits.

Sec. 50. That on and after the day when this Act shall go into effect, all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day: Provided, that any imported merchandise deposited in bond in any public or private bonded warehouse having been so deposited prior to the 1st day of October, 1890, may be withdrawn for consumption at any time prior to February 1st, 1891, upon the payment of duties at the rates in force prior to the passage of this Act: Provided further, that when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

Sec. 51. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labour, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorised to prescribe such regulations as may be necessary for the enforcement of this provision.

Sec. 52. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the 1st day of January, April, July, and October in each year.

Sec. 53. That all special taxes shall become due on the 1st day of July, 1891, and on the 1st day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year; and in the latter case it shall be reckoned proportionately, from the first day

of the month in which the liability to a special tax commenced to the 1st day of July following. Special tax stamps may be issued for the months of May and June, 1891, upon payment of the amount of tax reckoned proportionately under the laws now in force, and such stamps which have been or may be issued for the period ending April 30th, 1890, may, upon payment of one-sixth of the amount required to be paid for such stamps for one year, be extended until July 1st, 1891, under such regulations as may be prescribed by the Commissioner of Internal Revenue. And it shall be the duty of special tax-payers to render their returns to the deputy collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and verified, not later than the last day of the month, except in cases of sickness or absence, as provided for in section 3,176 of the Revised Statutes.

Sec. 54. That section 20 of the Act entitled "An Act to simplify the laws in relation to the collection of revenues," approved June 10th, 1890, is hereby amended to read as follows:—

"Sec. 20. That any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: Provided, that nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

Sec. 55. That all laws and parts of laws inconsistent with this Act are hereby repealed: Provided, however, that the repeal of existing laws, or modifications thereof, embraced in this Act shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications, but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modification had not been made.

Any offences committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in, or changed, modified, or repealed by this Act may be prosecuted and punished, in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offences, or for the recovery of penalties or forfeitures, embraced in, or modified, changed, or repealed by this Act, shall not be affected thereby, and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to the passage of this Act may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

Approved October 1st, 1890.

THE "McKINLEY ADMINISTRATIVE ACT" OF JUNE 1890.

An Act to simplify the Laws in relation to the Collection of the Revenues.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and endorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognised as the consignee.

Sec. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorised agent of such purchaser, manufacturer, or owner.

Sec. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this Act; and that no discounts, bounties or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual wholesale quantities, and that it includes all charges thereon, as provided by this Act; and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

Sec. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding 100 dollars in dutiable value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: Provided, that the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding 100 dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice.

Sec. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent; which declarations so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorised by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed

by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: Provided, that if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

Declaration of Consignee, Importer, or Agent.

I, , do solemnly and truly declare that I am the consignee [importer *or* agent] of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the whereof is master, from , for account of any person whomsoever for whom I am authorised to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [*insert the name and residence of the owner or owners*] is [*or* are] the owner (*or* owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Declaration of Owner in Cases where Merchandise has been actually purchased.

I, , do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the whereof is master, from ; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise, and include and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Declaration of Manufacturer or Owner in cases where Merchandise has not been actually purchased.

I, , do solemnly and truly declare that I am the owner (*or* manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me in the , whereof is master, from ; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (*or* for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sec. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labour not more than two years, or both, in the discretion of the court: Provided, that nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Sec. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry; and the additional duties shall only apply to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws: and in any legal proceedings

which may result from such seizure, the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: Provided, that the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: And provided further, that all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be assessed upon an amount less than the invoice or entered value.

Sec. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this Act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: Provided, that the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

Sec. 9. That if any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any wilful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be fined for each offence a sum not exceeding 5,000 dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

Sec. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Sec. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured, and subject to ad valorem duty, or to duty based in whole or in part on value, cannot be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to

include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained; and in no such case shall such merchandise be appraised upon original appraisal or re-appraisement at less than the total cost of production as thus ascertained.

Sec. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of 7,000 dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits, as the Secretary of the Treasury may from time to time prescribe, and are hereby authorised to exercise the powers and duties devolved upon them by this Act, and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

Sec. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser, the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a re-appraisement, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within two days thereafter give notice to the collector in writing of such dissatisfaction, on the receipt of which the collector shall at once direct a re-appraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

Sec. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandise entered in

bond as for consumption, or within 10 days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section 15 of this Act.

Sec. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section 14 of this Act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them may, within 30 days next after such decision and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within 20 days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within 60 days thereafter, in such order and under such rules as the court may prescribe; and such further evidence, with the aforesaid returns, shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision, may, within 30 days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within 30 days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favour of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section 23 of this Act. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts respectively may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

Sec. 16. That the general appraisers, or any of them, are hereby authorised to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person

touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

Sec. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of 100 dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall wilfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

Sec. 18. That all decisions of the general appraisers, and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

Sec. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the *bonâ fide* transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value" whenever used in this Act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

Sec. 20. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: Provided, that nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

Sec. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: Provided, that probable cause is shown for such prosecution, to be judged of by the court.

Sec. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this Act, under or by virtue of existing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this Act for false statements in such declaration shall be applicable to declarations made under this section: Provided, that where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this Act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

Sec. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within 10 days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: Provided, that the portion so abandoned shall amount to 10 per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe.

Sec. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorised to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry but not afterwards: Provided, that the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

Sec. 25. That from and after the taking effect of this Act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this Act.

Sec. 26. That any person who shall give, or offer to give or promise to give any money or thing of value, directly or indirectly, to any officer or employé of the United States in consideration of or for any act or omission contrary to law in connexion with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character, attempt to improperly influence or control any such officer or employé of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding 2,000 dollars, or be imprisoned at hard labour not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as *primâ facie* evidence that such giving, or offering, or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

Sec. 27. That any officer or employé of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value, in connexion with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on

conviction thereof, shall be fined not exceeding 5,000 dollars, or be imprisoned at hard labour not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as *primâ facie* evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

Sec. 28. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

Sec. 29. That sections 2,608, 2,838, 2,839, 2,841, 2,843, 2,845, 2,853, 2,854, 2,856, 2,858, 2,860, 2,900, 2,902, 2,905, 2,907, 2,908, 2,909, 2,922, 2,923, 2,924, 2,927, 2,929, 2,930, 2,931, 2,932, 2,943, 2,945, 2,952, 3,011, 3,012, 3,012½, 3,013, of the Revised Statutes of the United States, be, and the same are hereby, repealed, and sections 9, 10, 11, 12, 14, and 16 of an Act entitled "An Act to amend the customs revenue laws and to repeal moieties," approved June 22nd, 1874, and sections seven, eight, and nine of the Act entitled "An Act to reduce internal revenue taxation, and for other purposes," approved March 3rd, 1883, and all other Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offences committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted and punished in the same manner and with the same effect as if this Act had not been passed. All Acts of Limitation, whether applicable to civil causes and proceedings or to the prosecution of offences or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causing arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed. And provided further, that nothing in this Act shall be construed to repeal the provisions of section 3,058 of the Revised Statutes as amended by the Act approved February 23rd, 1887, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

Sec. 30. That this Act shall take effect on the first day of August 1890, except so much of section 12 as provides for the appointment of nine general appraisers, which shall take effect immediately.

Approved June 10th, 1890.

REGULATIONS CONCERNING THE ENTRY AND APPRAISEMENT OF MERCHANDISE UNDER THE "McKINLEY ADMINISTRATIVE ACT."

Circular to Officers of Customs.

Treasury Department,
Office of the Secretary,
Washington, D. C., August 7, 1890.

To Collectors and other Officers of Customs:

The Act of June 10, 1890, necessitated certain changes in the established procedure upon the entry and appraisement of imported merchandise. The "General Regulations" (edition 1884), have been accordingly revised, and the changes indicated in the accompanying circular will hereafter govern the action of all customs officers as respects the matters treated therein.

The articles in this circular are, for convenience in reference, numbered consecutively, and in each article the regulation which is affected thereby is noted.

All of the General Regulations which are not specified in this circular are to be regarded as still in force, subject to such modifications as have been or shall hereafter be made by this Department.

A list will be found included designating by number certain regulations which are hereby revoked.

Customs officers are hereby instructed to give their careful attention to these changes.

O. L. Spaulding,
Acting Secretary.

Revision of certain Customs Regulations in order to conform to the Requirements of the Act of June 10, 1890.

Article 1 (Regulations 295 and 297). The Act of June 10, 1890, provides that the owner or consignee of imported merchandise on board any ship or vessel, or, in case of absence or sickness, his agent, shall, in the name of such owner or consignee, make entry thereof in writing with the collector of the district to which such merchandise may be destined; the intent of the law being to compel the actual importer to enter the goods, that intent would be defeated by allowing any other person to make the necessary declaration on entry. All merchandise imported into the United States shall be deemed and held to be the property of the person to whom it may be consigned, but the holder of any bill of lading consigned to order, and indorsed by the consignor, or any bill of lading drawn to the order of persons interested only as bankers for advances of money and indorsed by them to the order of the actual importer, shall be deemed the consignee thereof, and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as consignees. (Revised Statutes, 2,785; section 1, Act June 10, 1890. As to salvors *see* Article 3.)

Art. 2 (Regulation 296). In cases where the owner or consignee on account of absence or sickness may be unable personally to make entry of the merchandise, he may be represented by a duly constituted agent or attorney, whose power must be lodged with the collector, and who may make entry and perform all necessary acts thereto, except that he must give bond to produce the personal declaration of the owner or consignee, as is required by law.

Art. 3 (Regulations 303 and 422). Merchandise picked up at sea, derelict, or recovered from abandoned wrecks, will be taken possession of in the port or district where it shall first arrive, and be retained in the custody of the collector as unclaimed. If not claimed and entered by the owner on due proof of ownership, the underwriters in case of abandonment to them, or the salvors in the absence of adverse claims, it will be subject to sale for duties in the usual manner. Salvors have an uncertain interest in the goods saved, dependent upon the decree of a competent tribunal, and also have a right to possession of merchandise saved by them from abandoned wrecks in the absence of adverse claims. The collector will therefore be justified in permitting salvors to make entry of derelict or wrecked goods in either contingency. If the merchandise be libeled for salvage, the collector will notify the district attorney of the claim of the United States for duties, and will intervene for the same. All derelict or wrecked goods should be entered by appraisement. (Revised Statutes, 2,928; Act February 23, 1887, and Synopsis 8,105).

Art. 4 (Regulations 304, 305, and 306). Customs officers will be detailed from time to time to examine packages received in the foreign mails, and duties on all dutiable articles authorised to be imported by foreign mails must be paid or secured as in other cases. Packages addressed to foreign ministers or consular officers, bearing the seal of the foreign government, and indicating from a casual examination, without breaking the seal, that they contain only official documents, shall be immediately forwarded to the parties to whom addressed, but if they bear the appearance of containing merchandise of any character, information of their receipt should be at once sent to this department. Care should be taken, however, that in no instance shall the seals be broken, or the packages in any manner disturbed, unless in the presence of and with the consent of the party to whom addressed.

Art. 5 (Regulation 308). The sending by mail, under the Postal Union Treaties, of letters or packets containing gold or silver substances, pieces of money, jewelry or precious articles, or any packet whatever, containing articles liable to customs duties, is

prohibited, but under special postal conventions with Canada, Mexico, and certain other American States small packages of merchandise may be passed through the mails under certain conditions, to be delivered to the addressees upon payment of the proper duties.

Art. 6 (Regulations 310 and 311). Upon importation of books, magazines, and other periodicals, published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, but one declaration for the entire series will be required. (Act June 10, 1890.)

Art. 7 (Regulations 315 and 316, sections 2 and 3, Act of June 10, 1890). All invoices of imported merchandise shall be made out in the currency of the place or country whence imported, or, if purchased, in the currency actually paid therefore, and must contain a correct description of the merchandise. They shall be made in triplicate, and in case of merchandise intended for immediate transportation without appraisement in quadruplicate, and must be signed by the owner or shipper of merchandise which has been actually purchased, or by the manufacturer or owner of merchandise which has been procured otherwise than by purchase, or by a duly constituted agent of such purchaser, manufacturer, or owner.

Art. 8 (Regulations 316 and 317). All invoices must be made out in a clear and legible manner, and on firm and durable paper. They must be made out in the weights and measures of the country whence imported, and must exhibit the actual weight, measure, or quantity of the goods, without respect to the weights and measures of the United States.

Art. 9 (Regulation 318). All invoices must be verified by the declaration of the person signing them and by the certificate of the United States officer of the consular district in which the merchandise is manufactured or purchased, as the case may be, for export to the United States, which declaration and certificate must be indorsed thereon or attached by tape and seal to each of the copies, according to forms to be hereafter prescribed by the Department of State, under section three, Act of June 10, 1890.

Art. 10 (Regulations 320 and 332). Invoices must be presented to the consular officer in triplicate, or, in case of merchandise intended for transportation without appraisement, in quadruplicate. Every consular officer is required to file one certified copy of every invoice in his office, to deliver another to the person producing it for verification, and to transmit the remaining copy or copies to the collector of the port where entry is to be made. (Revised Statutes, 2,855, 2,857; section 2, Act June 10, 1890.)

Art. 11 (Regulation 322). In case of the non-receipt of the triplicate invoice, the collector must call upon the consular officer to transmit a certified transcript of the copy retained by him, and it is incumbent on such officer to do so without delay. Action may, however, be taken regarding liquidation in such cases as is authorised by Synopsis 2,053.

Art. 12 (Regulation 334). Collectors of customs will transmit to the Fifth Auditor of the Treasury, monthly, a statement of all the certified copies of invoices forwarded to them by the United States consular officers under section 2,855, Revised Statutes, and section 4, Act of June 10, 1890, without regard to whether the goods are entered at their respective ports or not. If an invoice is transmitted by one collector to another, the collector who first received it from the consul will certify on the back thereof whether or not it is included in his returns to the Fifth Auditor. Invoices from each consulate should be grouped together, and the earlier invoices be first mentioned, so that the consular numbers shall appear consecutively.

Art. 13 (Regulation 323). Except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding 100 dollars in dutiable value shall be admitted to entry without the production of a duly certified invoice thereof, as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice. (Section 4, Act June 10, 1890.)

Art. 14 (Regulation 324). No entries shall be made in the absence of a certified invoice upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice or otherwise, showing the actual cost of such merchandise if purchased, or, if obtained otherwise than by purchase, the actual market value or wholesale price thereof, at the time of exportation, in the principal markets of the country from which the same has been imported, which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make such entry, which oath shall be administered by the collector or his deputy. (Act June 10, 1890.)

Art. 15 (Regulation 325). It shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession or under his control, which may assist the officers of the customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, such owner, importer, consignee, or agent shall thereafter be debarred from producing any such letter, paper, or statement, for the purpose of avoiding any additional duty, penalty, or forfeiture, unless he shall show, to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded, and no merchandise shall be admitted to entry under the law unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof. (Section 4, Act June 10, 1890.)

Art. 16 (Regulation 326). When entry of merchandise exceeding 100 dollars in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a certified invoice. (Section 4, Act of June 10, 1890.)

The form of bond shall be Form No. 79, and the penalty named in the bond shall be double the amount of duties apparently due, and in the case of free goods the sum of 100 dollars. (Synopses 1,808 and 1,904.)

Art. 17 (Regulation 336). The importer should be required to carry out separately, under the appropriate head in his entry, the value of each description of goods paying a different rate of duty.

The clerks of the collector and naval officer charged with the examination of entries will compare the classification made by the importer with the description given in the invoice, and see that the several articles are entered at the rates provided by law.

For the information of the appraisers, and to fix the classification, the rates of duty chargeable will, in all cases, be noted by the collector against each article on the invoice, or, if free, it will be so indicated. This will be done at the time of entry and before the invoice is transmitted to the appraisers for examination.

Art. 18 (Regulation 338). The entry, duly verified, together with the invoice, the bill of lading, and statement required by section eight of the Act of June 10, 1890, must be presented at the collector's office, where the officers charged with the duty will examine the entry, the invoices, and bills of lading and statement; and if they are correct will, on the entry, estimate the duties on the invoice value and quantity, together with any addition to the value made in the case of purchased goods by the importer, certify the invoice, and fill out a permit for delivery. The collector will designate upon the invoice, entry, and permit the packages to be sent to the appraiser for examination, and transmit all the papers to the naval officer, if there be one, who will make a like examination, and will check the entry, invoice, and permit, if found correct, and return the same to the collector, who will transmit the invoice to the appraiser. The amount of the estimated duties having been registered with the naval officer and deposited with the cashier, and bond given according to Synopsis 8,189, Form No. 87, the permit will be signed by the collector or deputy and again sent to the naval officer to be countersigned before delivery. But if no bond be given a special order will be issued to send to the appraiser's store the packages designated for examination, and the delivery permit will be delayed until the return of the appraiser has been received and the duties liquidated. (Synopsis 7,836.)

Art. 19 (Regulation 354). The party making entry of merchandise which has been actually purchased may, at the time when he makes and verifies his written entry, but not afterwards, make such addition in the entry to the cost or value given in the invoice or *pro forma* invoice or statement in the form of an invoice, which he shall produce with his entry as, in his opinion, shall raise the same to the actual market value or wholesale price of the merchandise at the time of exportation in the principal markets of the country whence imported.

Art. 20 (Regulation 342). An entry is complete when declaration has been duly made, and no addition for market value can be afterwards made by the importer. (Synopses 4,324, 4,592, 5,052, and 5,645.)

Art. 21 (Regulation 345). Entries of merchandise covered by any one invoice may be made simultaneously for both consumption and warehouse. Where an intent to export the merchandise is shown by the bill of lading and invoice, the whole or a part of an invoice may be entered for "warehouse and immediate export." In this case the collector may designate the vessel in which the merchandise is laden as constructively a "warehouse," in order to facilitate the direct transfer of the goods to the

exporting vessel. The same procedure may apply to goods entered for "warehouse and immediate transportation."

Art. 22 (Regulation 343). If any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in one entry has not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of lading are not produced, shall not be included in such entry, but may be entered subsequently. (Act June 10, 1890.)

Art. 23 (Regulation 344). All merchandise imported in one vessel, whether constituting the entire importation or not, covered by proper bills of lading, and consigned to one person, may be included in one entry, and any portion not covered by such bills may be included in a separate entry, made subsequently, on the production of the required papers. (Synopsis 5,640.)

Any portion of the merchandise covered by bills of lading, but not specified in consular invoices, may be included in the entry first made, or, at the option of the importer, excluded therefrom and entered subsequently; but only one entry in the first place will be permitted, whether the goods are covered by certified invoices or are entered without certified invoice or *pro forma* invoice and declaration and bond. (*Ibid.*)

Art. 24. When merchandise is entered for "immediate transportation without appraisement" it will be consigned on the entry to the collector at the port of delivery, and that officer will dispose of all questions concerning the ultimate consignee at his port according to law.

Art. 25 (Regulation 351). Declarations on entry may be made before the collector, deputy collector, surveyor, deputy surveyor, or a notary public or other officer authorised by law to administer oaths and take acknowledgments, who may be designated for that purpose by the Secretary of the Treasury, and shall be in the following form:

(For copy of forms *see* pp. 57–8.)

Art. 26 (Regulation 352). When collectors have reason to believe that any person has knowingly made any false statement in his declaration, or has aided or procured the making of any such false statements, as to any matter material thereto, they will see that proper proceedings are instituted to enforce the penalties of the law for such false and fraudulent statements prescribed by the Act of June 10, 1890.

Art. 27. The Act of June 10, 1890, abolishes all fees exacted and oaths administered by officers of the customs, except as provided in this Act, upon the entry of imported goods and the passing thereof through the customs, and provides for certain declarations in lieu of such oaths. No fees will hereafter be collected upon the entry or exportation of merchandise, except such as may be prescribed by the Secretary of the Treasury. (*See* circulars July 1 and August 16, 1890.)

Delivery of Unexamined Packages.

Art. 28. (Regulation 355). The collector may, at the request of the importer, deliver such packages as are not designated for examination, taking bond, with approved security, in double the estimated value of the goods, whether dutiable or free.

Should the importer desire to avail himself of this privilege, he will give bond in the form following, pay the duties as estimated, and send his permit to the importing vessel (Revised Statutes, 2,899):

Know all men by these presents, that we, , as principal, and and , as sureties, are held and firmly bound unto the United States of America in the sum of dollars; for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals this day of , one thousand eight hundred and eighty .

Whereas, the above-bounden principal hath this day entered at the port of certain goods, wares, and merchandise, imported in the , whereof is master, lately arrived from , and described in consumption entry dated and numbered , and in the invoice accompanying the same; and whereas said principal has requested the delivery to him of all packages described in said entry and invoice which shall not be designated for inspection and appraisal:

Now, therefore, the condition of this obligation is such, that if the above-bounden principal shall re-deliver the said goods to the order of the collector, provided he shall require the same at any time within ten days after the packages or quantities, so as aforesaid sent to the public store or designated for appraisement shall have been appraised and reported to the collector, and also if in the meantime none of the said packages to be delivered as aforesaid shall have been opened without the consent of the collector or surveyor, given in writing, and then in the presence of one of the inspectors of customs, then this obligation to be void; otherwise, to remain in full force and virtue.

. [Seal.]
. [Seal.]
. [Seal.]

Signed, sealed, and delivered in the presence of—

.
.

Surety's Oath.

I, , residing at ,* in State of , a surety on the within bond, do solemnly that I am a† and citizen of the United States, and that I am worth the sum of dollars over and above all debts, claims, and liabilities of every nature whatsoever, and aside from property exempt by law from execution.

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Art. 29 (Regulation 359). The rights of importers in certain cases depend upon protest within a specified time "after the ascertainment and liquidation of duties," and they should be notified of the time at which the duties on their respective entries are ascertained and liquidated. (Act June 10, 1890.)

Collectors will, therefore, keep a daily record of the entries, liquidated, stating the name of the vessel, the place from which and the time when she arrived, the name of the importer, and the date of entry; and will give notice of the liquidation of such entries by posting in some conspicuous place in the Custom House, accessible to the public, on the day succeeding the date of ascertainment and liquidation, a transcript of such record, there to remain for 10 days, when such transcript will be removed and filed with the records of the office, but the period allowed by law for the filing, by the importer, of his notice of dissatisfaction shall commence with the date of liquidation, as stamped or noted on the entry.

The posting of the transcript will be deemed and taken to be a full notice to all parties interested. No such notice, however, can be demanded as a matter of right. (Synopses 9,348 and 9,479.)

Art. 30 (Regulation 447). At ports where appraisers are appointed in pursuance of law, appraisements will be made by them. Where there are no appraisers, appraisement will be made by the collector or other proper officer. The return of such officer as to the value of the merchandise is final and conclusive, unless the collector shall order a re-appraisement, or the importer, owner, agent, or consignee shall notify the collector of his dissatisfaction with such appraisement within two official days after the return of the appraisement. (Act June 10, 1890.)

Art. 31 (Regulation 448). The collector will designate on the invoice at least one package of every invoice, and one package at least of every 10 packages of imported merchandise, and a greater number, should it be deemed necessary, by himself or the naval officer, or either of the appraisers, and order the same to the public store to be opened, examined, and appraised. This examination can in no case be dispensed with. (Revised Statutes, 2,901. As to the port of New York, *see* Revised Statutes, 2,939.)

Art. 32 (Regulation 449). The collector having designated the packages for examination and appraisement, and marked distinctly on the invoice the rate at which duties have been assessed on the several articles therein specified, will, in every case, transmit the invoice by an official messenger to the appraisers, and order the packages so designated to the public store for such examination and appraisement.

If the articles are bulky he will direct their examination on the wharf, or other safe and suitable place, to be designated by him for that purpose. (10 Wallace, 449.)

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* Insert name and number of street.
† Insert "freeholder" or "householder," as the case may be.

If the merchandise be such as, by commercial usage, is bought and sold by samples, or where, by such usage, the character and quality of the merchandise are so determined, the appraisement may, in such cases, be made by samples, due care being taken that they are properly and fairly selected from the packages designated on the invoice by the collector and identified as such. (1 Clifford, 492.)

Matches will be examined at the importer's and not at the appraiser's store. (Synopsis, 6,081.)

Art. 33 (Regulation 456). The appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and at ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised shall be deemed and taken to be the appraisement of such merchandise. (Revised Statutes, 2,946 and 2,950; Act June 10, 1890.)

Art. 34 (Regulation 462). The addition made by the appraiser having been first noted on the invoice and certified by him, the invoice will be forwarded to the collector, who will at once give notice of the advance to the importer in the following form:

FORM 101.

Notice to Importer of Advance in Value upon Appraisement.

Custom House, Collector's Office,

SIR, , 18 .

A LOT of entered by you on the , per , from , has been appraised in accordance with law, and the valuation exceeds by the amount declared as the value on entry. If you appeal from this appraisement it will be necessary to do so within two official days after the day of this notice.

, Collector.

The mailing of this notice to the importer's address will be a compliance with this regulation.

Art. 35 (Regulation 463). If the importer be dissatisfied with the appraisement he may, if he has complied with the legal requirements, give notice of such dissatisfaction in writing to the collector. This notice must be given in all cases before the end of the second official day after the day on which the collector gave the notice prescribed in the foregoing article, and may be in the following form:

FORM 102.

Importer's Notice to the Collector claiming Re-appraisement.

SIR, , 18 .

As I consider the appraisement made by the United States appraisers too high on , imported by , in the , from , I have to request that the same may be re-appraised, pursuant to law, with as little delay as your convenience will permit.

, Collector of Customs.

Art. 36 (Regulations 464 and 465, section 13, Act, June 10, 1890). The collector, on receiving such notice, will call on the appraiser for an appraisement of the merchandise specified in the importer's protest, and a special report of the same according to Form 103.

FORM 103.

Appraiser's Report.

Port of , Appraiser's Office,

SIR, , 18 .

I HAVE examined , imported by , in the , from , and do hereby certify that in my opinion the actual market value (or wholesale price) of the said goods at the period of the exportation thereof to the United States, in the principal markets of the country

from which the same were imported into the United States, was, and I do therefore appraise the same, as follows:

Marks.	Numbers.	Description of Merchandise.	Value.

To , , Appraiser.
Collector of the Customs.

Art. 37 (section 13, Act June 10, 1890). If the collector shall deem the appraisement of any imported merchandise too low he shall at once direct the re-appraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such, in cases where no objection is made thereto either by the collector or by the importer, owner, consignee, or agent, or of the general appraiser, in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem a re-appraisement of the merchandise too low; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers which shall be on duty at New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for duty at that port, or any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon according to law.

Art. 38 (Regulations 465 and 469). On the receipt of notice of dissatisfaction the collector will send to the general appraiser the invoices of the merchandise to be examined and appraised and the report of the appraisers; the storekeeper or other officer having charge will deliver to him the samples or packages ordered for examination, and he will proceed to examine and appraise in the manner pointed out by law. The general appraisers, or any of them, shall be authorised to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers, or the collectors, as the case may be, may cite to appear before them and examine upon oath any owner, importer, agent, consignee, or other person touching any matter which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof, and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced in writing, and when so taken it shall be filed in the office of the collector and appraiser, for use or reference until the official decision of the collector or such board of appraisers shall be made respecting the valuation and classification of such merchandise, as the case may be. If any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatory and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or by a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of 100 dollars, and if such person be the owner, importer, or consignee, the appraisement which the general appraiser or board of general appraisers or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive, and any person who shall wilfully and corruptly swear falsely on the examination before any appraiser or board of general appraisers or local appraiser or collector shall be deemed guilty of perjury, and if he is the owner, importer, or consignee the merchandise shall be forfeited.

Art. 39. The collector will notify the general appraiser within whose district his port is situated, or any one of the general appraisers designated by the Secretary of

the Treasury, of any notice of dissatisfaction, and said general appraiser shall fix a time for re-appraisement, and shall notify the importer of the time and place of re-appraisement. (Act June 10, 1890.)

Art. 40. When the valuation has been determined the general appraiser will report the same to the collector without delay.

Art. 41 (Regulations 361 and 362). In case of dissatisfaction of the collector or importer with the decision of the general appraiser either party may take an appeal to the board of three general appraisers, and the proceedings on such appeal shall conform, as nearly as may be, to the proceedings on appeal from the local appraiser. The decision of the appraiser in the absence of a notice of dissatisfaction, and the decision of the general appraiser, or of the board of three general appraisers, or a majority of them in case of appeal to them, shall be final and conclusive as to the value of the merchandise against all parties interested therein.

Art. 42 (section 14, Act June 10, 1890). The decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to the fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of the merchandise, or of the person paying such fees, charges, and exactions other than duties, shall, within 10 calendar days after, but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within 10 days after the payment of such fees, charges, and exactions, if dissatisfied with such decision, give notice in writing to the collector, setting forth therein distinctly and specifically and in respect to each entry or payment the reasons for his objections thereto. Protests must be made in duplicate, addressed to the officer making the assessment for duty, and must be filed with such officer, and the date of receipt at the custom house will be noted on the documents by stamp or otherwise.

The protest should state distinctly and specifically the ground of objection to the assessment of the duty, or to the payment of fees, charges, or exactions other than duties, and the nature of the claim made by the person protesting, and if directed to the classification of merchandise, should, in addition, distinctly and specifically state the paragraph of the tariff law under which the duty, in his opinion, should be assessed thereon.

"The office of the protest is to point out to the officers of the Government the precise errors of fact or of law which render the exaction of the duty unauthorised." (Davis *v.* Arthur, 13 Blatch., 34.)

Irrelevant and needlessly prolix protests, or protests that fail to point out distinctly and specifically the precise objection of the person protesting in respect to each entry or payment, and his reasons therefor, will not be entertained. (*See* special instructions. Synopsis, 8,005.)

As tonnage duties are expressly excluded from the provisions of the Act of June 10, 1890, proceedings in regard to protests against such duties will continue to be governed according to Regulations 287, 288, and 289.

Art. 43. When an importer has thus notified the collector of his dissatisfaction, the collector, in conjunction with the naval officer, if there be one, shall review his action upon the entry, and if satisfied that the claim of the importer is a just one, he shall reliquidate the entry in accordance therewith, and shall send a statement of the facts to the general appraiser. But if the collector shall not be so satisfied, he shall require the importer, in the case of entries for consumption, to pay the full amount of the duties and charges ascertained to be due upon his entry. The collector shall then transmit the invoice and all the papers and exhibits connected therewith to a board of three general appraisers which shall be on duty at New York, or to a board of three general appraisers, who may be designated by the Secretary of the Treasury for such duty, which board shall examine and decide the case thus submitted, and their decision, or that of the majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such. He shall thereupon liquidate the entry of the merchandise accordingly, except in cases where the declaration shall be filed in the circuit court within 30 days after notice in writing has been given by such person to the collector. (Synopsis 7,809.)

Art. 44 (section 25, Act June 10, 1890). That from and after the taking effect of this Act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on

account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this Act.

Art. 45 (section 15, Act June 10, 1890). That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section 14 of this Act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them, may, within 30 days next after such decision, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for a review of the questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within 20 days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within 60 days thereafter, in such order and under such rules as the court may prescribe; and such further evidence, with the aforesaid returns, shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision, may, within 30 days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within 30 days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case, with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favour of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section 24 of this Act. For the purposes of this section, the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith, for the procedure in such cases as they shall deem proper.

Art. 46. Whenever the collector shall have been notified by the consignee of any imported merchandise within 10 days after the entry of the same that he has abandoned said merchandise to the United States under the provisions of section 23, Act of June 10, 1890, the collector shall take possession of the same and store it in a general order warehouse or yard, as the case may be. Subsequent proceedings will be had according to the provisions of Regulations 1,022 to 1,028, but nothing in these regulations shall prohibit the collector from dealing with perishable and worthless goods to the best advantage, according to Regulation 682.

Under section 23 of the Act of June 10, 1890, no claim for damage allowance will be entertained, but importers have the privilege of abandoning to the United States within 10 days after entry all or any portion of the merchandise included in any invoice, and no duties will be collected on the portion so abandoned, provided such portion shall amount to 10 per cent. or over of the value or quantity of the invoice.

Art. 47 (Regulation 444). Baggage destined from place to place in the United States, across foreign contiguous territory, or by railroad lines duly bonded, may be

placed in sealed cars or compartments, and carried through exempt from examination, under the same regulations that apply to merchandise under like circumstances.

Any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure, and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe. (Section 28, Act June 10, 1890.)

Art. 48 (Regulation 563). When an invoice comprises several articles, and any one or more of them is found by appraisement to be undervalued, any additional duty accruing under the Act of June 10, 1890, will attach only to such article or articles, irrespective of the appraisal of the other articles in the invoice. (Section 7, Act June 10, 1890.)

Art. 49 (Regulation 564). Merchandise paying a purely specific duty is not liable to the additional duty for undervaluation, but if the specific duty is at all dependent upon value, as in the case of steel bars, which are dutiable at a certain sum a pound, according to the value of the steel, the additional duty attaches if the merchandise is advanced 10 per cent. or more. (Synopses 3,335, 3,370, 3,483, 3,519.)

Art. 50 (Regulation 569). It is optional with the Government whether to sue for forfeiture or impose the penal duty, but it cannot do both. If proceedings *in personam* for recovery of home market value have been instituted, additional duties cannot be imposed for undervaluation. (Synopses 3,709 and 4,615.)

Art. 51 (Regulation 600). Under the Act of June 10, 1890, no abatement of duties can be made on account of damage received during the voyage of importation. Duties must be assessed on the actual quantity imported, as shown by the returns of weighers, gaugers, or measurers, or of appraisers, as the case may be.

Art. 52 (Regulation 605). Where wines or other liquors are invoiced and entered by the package without the quantity being stated in measure the appraisers will be required to report what quantity the invoice value will cover. On their report allowance is to be made on liquidation for the difference, if any, between gross and net, if the result be short, but if it be found that the actual quantity bears a value exceeding the value given in the invoice by 10 per cent. or more, the goods having been invoiced and entered by the package, additional duty will be levied on the appraised value.

Art. 53 (Regulation 677). The appraisers having reported on the invoice, the weigher, gauger, or measurer having made his return of the quantity, and the dutiable value of the merchandise and duties finally determined, the importer, consignee, or agent may withdraw the goods from warehouse.

Art. 54 (Regulation 705). Merchandise in bond may be withdrawn from warehouse in any quantity not less than a single package, or if in bulk, not less than one ton in weight, at any time within three years from the date of the original importation, on payment (unless for export or transportation in bond) of the duties and charges to which it may be subject by law, but deliveries shall in no case be made until all liens for freight shall have been satisfied.

Art. 55 (Regulations 707). If, on examination and appraisement by the appraisers, the merchandise be found to be undervalued in the entry, and the additional duty incurred, such duty must be paid before any withdrawal entry of the merchandise from warehouse for consumption, transportation, or export shall be allowed.

Art. 56. By section 22, Act of June 10, 1890, declarations are substituted for the oaths heretofore required in case of entry for exportation. The form of oaths prescribed by former regulations will be continued, so modified as to conform to the law which requires "a declaration in lieu of an oath."

Art. 57 (Article 1,028). From the proceeds accruing on such sales of warehoused goods will be paid the following charges, in the order named:—

First. Expenses of appraisement, advertisement, and sale.

Second. Duties, both regular and additional, at the same rates as if the merchandise had been regularly withdrawn for consumption.

Third. Any other charges due to the United States in connexion with the goods.

Fourth. Any sum due for freight on the voyage of importation, of which due notice shall have been given in the manner herein-after prescribed.

Fifth. Storage and other charges for which the goods may be liable.

In case of warehoused goods deposited in public store, the storage due thereon will be paid from the proceeds, next after the expenses of sale.

The balance of such proceeds, after payment of the foregoing charges, must be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same; and any surplus which may remain unclaimed for the space of 10 days after such sale must be paid into the Treasury of the United States by the collector, who will, with such surplus, also transmit a copy of the inventory, appraisement, and account of sales to the First Auditor, specifying the several particulars above required. Should the proceeds be insufficient to pay the duties, after payment of all charges having priority, the balances will be collected upon the warehouse bond, by suit if necessary. (Revised Statutes, 2,973 and 2,974.)

General Appraisers.

Art. 58 (Regulation 1,399). General appraisers will be employed at such ports and within such territorial limits as may be prescribed by the Secretary of the Treasury, and will discharge the special functions conferred upon them by the Act of June 10, 1890, and furthermore, exercise such other supervision over appraisements and classifications for duty as may be needful in order to secure lawful and uniform appraisements and classifications at the several customs ports. For this purpose they shall visit the ports within their assigned jurisdiction, as the Secretary of the Treasury may from time to time direct, in order to investigate the methods of appraisement and to receive from local appraisers and other officers acting as such full reports of their appraisement of such leading articles of import as may be prescribed. Three of the general appraisers shall be on duty at the port of New York to act as a board of appeal. The general appraisers, or any of them, are authorised to call for and obtain from collectors and other customs officers invoices and other official documents and any information relative to the importation of merchandise.

Art. 59 (Regulation 1,399). The general appraisers will meet at the port of New York at least once in each year for the purpose of comparing the results of their inquiries, and to unite in a report to the Secretary of the Treasury containing such suggestions and recommendations as they may deem proper. A place for samples shall be provided at the port of New York, which shall be under the immediate control and direction of the Board of General Appraisers on duty at said port, subject to such regulations as the Secretary of the Treasury may from time to time prescribe.

Art. 60 (sections 16 and 17, Act of June 10, 1890). That the general appraisers, or any of them, are hereby authorised to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of 100 dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall wilfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

Art. 61. In considering any matter which may come before them the general appraisers will use all available means of obtaining information, and collectors and naval officers will, in every case of protest against the classification of merchandise for duty, transmit to the board of general appraisers, with the protest and the report of the appraiser, a statement of the reasons which governed them in the rejection of the importer's claim; they will also furnish a full and particular description of the

merchandise forming the subject of protest, with samples of the same when practicable, and will state the paragraph of the Tariff Act, or the decision of the Department, or of the general appraiser, as the case may be, under which the goods were classified by them for duty. When it is not convenient for the collector to produce the sample herein required, he will call upon the appraiser to procure such sample from the importer, and when it has been identified and stamped by the appraiser as a true sample of the goods in question it will be transmitted to the general appraisers, with a reference to the protest to which it pertains.

Art. 62. Collectors and other chief customs officers will hereafter omit from the "Monthly Report of Dutiable Importations (Cat. 1,009)" a detailed account of goods on the free list or subject to specific duties, one article of every description of such merchandise being sufficient.

These reports will, until further instructions, be forwarded direct to the Board of General Appraisers at New York. Appraisers and officers acting as such will daily forward to that board good and sufficient samples to admit of analytical or comparative tests of merchandise ordinarily sampled at their ports, except that no sample need be duplicated during any current month. (Circular, August 7, 1890.)

Art. 63. The instructions contained in department's circular of April 28, 1886 (Synopsis 7,486), relative to the preservation of samples will continue to be followed in all cases where the goods can be sampled, but should it be found that samples have not been retained in cases which have been made the subject of protest, the importers should be called upon to furnish such samples, which, after verification by the appraising officer, should be forwarded to the Board of General Appraisers at the time of transmitting the protests.

All samples should be plainly marked or labeled with such data as will enable the Board of General Appraisers to identify the same with the particular protests to which they belong.

Protests should be filed with collectors in duplicate, one copy to be retained for the files of the custom house and the other to be transmitted to the Board of General Appraisers.

The protests forwarded should be carefully indorsed with the name of the importer, importing vessel, dates of entry and liquidation, and of receipt of protest at the custom house.

In indorsing protests, exhibits, invoices, reports, and all papers forwarded to the board, a blank space of one-half ($\frac{1}{2}$) an inch should be left at the top of each paper for the use of the board in affixing its serial numbers.

Art. 64. At any time before a re-appraisement is entered upon, appraisers can recall invoices for the purpose of correcting clerical errors in their original returns.

Art. 65. All decisions of the general appraisers respecting the valuation and classification of merchandise for duty shall be filed and preserved, and the record of the same shall be open to inspection under proper supervision. Copies of such decisions shall be transmitted without delay to the collectors and naval officers (if any) at the ports at which the entries were respectively made, and to the Secretary of the Treasury. (*See* section 18, Act June 10, 1890.)

Art. 66. At the time of the re-appraisement of merchandise by the general appraisers only such persons shall be admitted to the room as shall have been cited by them to appear, but an opportunity may be afforded the importer to appear personally or by a representative who is employed in his business for the purpose of submitting any facts having relation to the case. The proceedings shall otherwise be conducted, as nearly as may be, according to the rules laid down in Synopsis 6,957.

Art. 67. Proceedings at the time of consideration of appeals from the collector's assessment of duty will be conducted according to such instructions as shall from time to time be issued by the Secretary of the Treasury.

Art. 68. The following articles of General Regulations (edition 1884) are hereby revoked, and are therefore null and void: 298, 300, 332, 347, 354, 360, 361, 362, 363, 466, 467, 468, 470, 471, 472, 473, 474, 475, 477, 478, 481, 486, 487, 488, 494, 496, 497, 504, 558, 559, 562, 568, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 601, 602, 604, 678, 705.

INSTRUCTIONS TO COLLECTORS AND OTHER OFFICERS OF CUSTOMS TO GOVERN PROCEEDINGS UNDER THE CUSTOMS ADMINISTRATIVE LAW, GOING INTO EFFECT ON AUGUST 1, 1890.

1890.
Department No. 53.
Division of Customs.

Treasury Department,
Office of the Secretary,
Washington, D.C., July 19, 1890.

To Collectors of Customs and others:

I.

It is proper that certain general principles should be announced, which, in the opinion of the Department, must govern the application of the various provisions of the new law to the current business at the several ports.

II.

The duties upon imported merchandise are held to attach to the merchandise at the time of its arrival in a port of the United States. The date of arrival of merchandise intended for immediate transportation without appraisement will be that of its arrival in an exterior port of the United States. Therefore the assessment of duties upon goods which arrive on or before July 31st instant will be made on the basis of the present laws, even if entry of such merchandise shall be deferred until after the 31st day of July.

III.

Invoices authenticated before the 1st day of August proximo will be accepted at any time thereafter, provided the consular certificates conform to the present requirements of law. Consular certificates, after the 1st day of August, must conform to the requirements of the Act of June 10, 1890, but, in view of possible difficulties in obtaining an immediate conformity with such requirements, invoices which are accompanied by certificates not in all respects in accordance with the law of June 10, 1890, will be regarded as informal, and will be accepted as *pro formâ* invoices, under bond to produce a properly certified invoice within six months from the date of entry.

IV.

In the entry of merchandise bills of lading drawn to the order of persons doing business as bankers, and indorsed by them to the order of the *actual importers* of the merchandise specified therein, will be accepted when presented by such importers in making entry of said merchandise the same as if originally drawn to their order.

V.

After July 31, 1890, no damage warrants shall be issued by collectors of customs, but proceedings under warrants issued on or before that date will be carried on as under the present law.

VI.

In case of protest against the action of collectors or of appraisers which may be filed on or after the 1st day of August, proceedings will be governed by the law of June 10, 1890, even when such protests shall relate to merchandise which shall have arrived on or before July 31, 1890. But all proceedings on the estimate and assessment of duties upon such merchandise and upon the original appraisement and liquidation of the same shall conform to the requirements of the law under which the goods were imported. Invoices covering goods which are in bonded warehouse on August 1st will not, therefore, require reliquidation under the new law.

VII.

A list will be furnished prescribing such fees as will be charged after August 1, 1890. All other fees are held to be abolished under the new law.

VIII.

Attention is called to the provisions of section 19 of the new law, which defines the dutiable value of imported merchandise to consist of all costs and charges that attach to the goods in condition packed, ready for shipment to the United States. All such costs and charges which are specified in the invoice will therefore be included in determining the value for the original estimate of duty.

IX.

It is the opinion of the Department that section 20 of the new law permits the retention of merchandise in bonded warehouse for more than one year and not more than three years from date of importation without the imposition of the additional duty of 10 per centum provided by section 2,970 Revised Statutes, upon its withdrawal for consumption.

(Signed) WILLIAM WINDOM,
Secretary.

TREASURY CIRCULAR AS TO MARKING, STAMPING, BRANDING, &c., OF IMPORTED GOODS AND PACKAGES UNDER SECTION 6 OF THE ACT OF OCTOBER 1, 1890.

1890.
Department No. 136.
Division of Customs.

Treasury Department,
Office of the Secretary,
Washington, D.C., December 20, 1890.

To the Officers of the Customs and others concerned:

Section 6 of the Act of October 1, 1890, provides as follows:

"That on and after the 1st day of March, 1891, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled, in legible English words so as to indicate the country of their origin, and unless so marked, stamped, branded, or labeled, they shall not be admitted to entry."

While the question as to whether goods imported on and after March 1, 1891, are properly "marked, stamped, branded, or labeled" under the above provision is to be decided by collectors of customs at the time of importation, and the language of the section is so plain as to hardly require an interpretation by the Department, yet, in view of the great number of inquiries received from importers and others, it is deemed proper to publish some of the conclusions reached by the Department in the premises for the information of all concerned.

1. While only such goods or articles of foreign manufacture "as are usually or ordinarily marked, stamped, branded, or labeled," are required to be so marked, &c., on and after the 1st of March, 1891, yet it will be observed that *all packages*, outside or other, containing any imported merchandise must be so marked, &c., to entitle the contents thereof to entry at the custom house.

2. In the case of champagne, wines, mineral waters, &c., in labeled bottles, the law will be substantially complied with if the outside packages are marked with the name of the country of origin.

3. In the case of small articles which cannot be readily marked, the marking of the inside cartons and outside packages will be sufficient.

4. Sheets of zinc, tin-plate, and similar articles, which are not usually stamped, except to indicate gauge, &c., may be admitted to entry if the packages containing the same are marked, stamped, &c.

5. In the case of bottles with more than one label containing imported goods, the law will be complied with if but one of the labels thereon bears the name of the country of origin.

6. The prefix "from" placed before the name of the country of origin, as, for instance, "*from* France," "*from* Germany," &c., is not essential, the law requiring simply the name of the *country* of origin to appear.

7. In the case of marking of bags containing muriate of potash, guano, and other like articles, where the marks are likely to become obliterated owing to the goods absorbing moisture while on the voyage of importation, the sweating of the bags, and handling, &c., before reaching destination, it is held that, as the admission to entry of such goods on and after March 1, 1891, is dependent upon their being plainly marked, &c., the shipper, importer, consignee, or agent, should see that such marking shall, by some one of the means required by the law, appear indelibly on the bags at the time of importation.

8. Labels, &c., specifying the place of manufacture, and not the country, as for instance, "Paris," "London," "Berlin," &c., do not comply with the law, and such name of the city of origin, in addition to the name of the country of origin is not necessary.

9. In the case of watches which are ordinarily stamped, &c., the name of the country of origin should appear thereon, and it is held that in the case of such importations, from Switzerland, for instance, the word "Swiss" will meet the requirements of the law.

10. Fire-brick and other like rough articles imported in bulk need not be marked.

11. Goods coming from England, Scotland, Ireland, and Wales may be marked "Great Britain," but goods marked "England," "Scotland," &c., would not be excluded. It is held, however, that the name of the mother country of origin appearing on goods instead of the names of kingdoms, states, or divisions of countries, would more closely meet the requirements of the law.

12. Wool and other articles produced in the East Indies, Africa, &c., but shipped from ports in Europe, should be marked with the name of the country of origin.

13. In the case of surgical instruments, physicians' supplies, chemical apparatus, and other similar articles which are usually packed in cartons, it will suffice if the cartons and outside packages containing the same are marked with the name of the country of origin.

14. Articles and packages may be marked either by stamping, branding, or labeling, as the party may choose.

15. In the case of pencils, steel pens, tooth brushes, licorice stick, common crockery, &c., the law will be complied with if the cartons and packages containing the same are marked.

16. Lead and tin in pigs, which is ordinarily and usually marked, &c., should also be marked with the name of the country of origin.

17. Unmanufactured substances need not be marked, but whenever contained in packages, the packages should be marked, &c.

18. The law does not require the name of the importer, shipper, or maker to be marked, stamped, &c., on imported articles or packages.

19. Marking by stenciling with some indelible material would be a compliance with the law.

20. It is held that the word "Scotch" appearing on goods coming from Scotland would be sufficient under said provision.

21. In the case of kid gloves the law will be complied with if the name of the country of origin is made to appear on the bands surrounding a number of pairs of gloves, and not on each individual glove.

22. The placing of labels on anvils and other like articles, giving the name of the country of origin; the abbreviation "Eng." as indicating England; the placing of the name of the country of origin on bands enclosing bundles of metal bars, would be admissible under the law, and goods coming from any of the islands of the West Indies may be marked "West Indies."

(Signed) WILLIAM WINDOM,
Secretary.

REGULATIONS FOR THE ALLOWANCE OF DRAWBACKS AND REFUNDS ON EXPORTS UNDER THE CUSTOMS LAW.

Drawback of Duties paid on Merchandise exported in condition as imported.

1890.
Department No. 118.
Division of Customs.

Treasury Department,
Office of the Secretary,
Washington, November 15, 1890.

Art. 1. Merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs, at the expense and risk of the owners of such merchandise, and if exported directly from such custody to a foreign country within three years, shall be entitled to return duties. (Sec. 2,977, R.S.)

Art. 2. A drawback of duties as prescribed by law shall be allowed and paid on all merchandise imported into the United States, in respect to all such merchandise as shall be exported to any foreign port other than the dominions of any foreign State immediately adjoining to the United States. (Sec. 3,015, R.S.) Such drawback shall be allowed on imported merchandise exported to the British North American Provinces adjoining the United States (sec. 3,056, R.S.), and on merchandise imported from the British North American Provinces and exported to any foreign country. (Sec. 3,053, R.S.)

Art. 3. One per centum of the amount of all drawbacks allowed under the provisions of sections 2,977 and 3,015, Revised Statutes of the United States, shall be retained for the use of the United States, by the collector paying such drawbacks, respectively. (Sections 2,977 and 3,017, R.S.)

Art. 4. No drawback of the duties paid on imported merchandise shall be allowed under the provisions of sections 2,977 and 3,015, Revised Statutes of the United States, unless the duties paid on the merchandise exported shall amount to fifty dollars at least, nor unless the merchandise shall be exported within three years from the date of importation, in the original casks, cases, chests, boxes, trunks or other packages in which it was imported (except as provided in sections 3,018 and 3,029, R.S.), without diminution or change of the articles which were therein contained at the time of importation, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted. (Section 3,016 and 3,017, R.S.) Where articles are imported in bulk they shall not be entitled to drawback unless they shall be exported in the packages, if any, in which they were landed. (Sec. 3,028, R.S.)

Art. 5. No return of the duties shall be allowed on the exportation of any merchandise after it has been removed from the custody and control of the Government prior to being laden for exportation, except in cases where such merchandise has been used in the manufacture or production in the United States, of articles entitled to drawback on exportation. (Sec. 3,025, R.S.) Such custody must be continuous and uninterrupted from time of importation to time of exportation. (Sec. 4,843.)

Art. 6. The party intending to export with benefit of drawback any imported duty-paid merchandise must, at least six hours before the lading of the same, file with the collector of the port at which the merchandise is to be laden, an entry fully describing such merchandise, stating where it is deposited, by whom, how, where, and when it was imported, and naming the vessel or conveyance in which and the place to which the same is to be exported. In case the merchandise is to be transported before exportation, the entry must name the transporting vessel or conveyance and route, and the port through which the exportation is to be made.

Such drawback entry shall be in form as follows:

Form No. 1.

[*Direct Exportation.*]

Entry of duty-paid merchandise deposited at to be laden by , on the , for exportation to , with benefit of drawback, which merchandise was imported by , at , in

the , on the day of , 18 ,
and has since remained in continuous custody of customs officers.
Port of , , 18 .

Marks and Numbers.	Description of Merchandise and Packages.	Quantity.	Value.	Duty paid.	Allowance for Damage, &c.	Remarks.

Exporter.

FORM No. 2.

[*Transportation and Exportation.*]

Entry of duty-paid merchandise deposited at to be laden by , on the , for transportation to , and exportation thence to , with benefit of drawback, which merchandise was imported by , at , in the on the day of , 18 , and has since remained in continuous custody of customs officers.
Port of , , 18 .

[*Description of Merchandise and Signature, as in Form No.* 1.]

Form No. 1 shall be filed in duplicate, and Form No. 2 in triplicate.

Art. 7. In case the customs records of the port where such entry is filed shall show that the party filing the same has the right to export the merchandise, the collector shall deliver such entry to the surveyor, with an order to inspect the merchandise described therein, to ascertain the weight, gauge, measure or count (as the case may require), and, if the merchandise is found to agree in all respects with the description thereof, to superintend the lading of the same on the transporting or exporting vessel or conveyance.

Such order should be accompanied by an order to the storekeeper or other customs officer having the merchandise in charge, to cord, seal, or brand, as the case may require, and deliver the same to the surveyor for exportation.

Art. 8. Such merchandise entered for transportation and exportation may be shipped only by a bonded line, as in the case of merchandise withdrawn from warehouse without payment of duty, and entered in like manner.

Art. 9. A manifest of the merchandise so entered and shipped, covering the quantity laden on each vessel or car, must be prepared by the shipper, signed by him and the master or agent of the transporting vessel or conveyance, certified by the proper customs officer, and given to such master or agent for delivery to the collector at the port of exportation. Such manifest shall be in form as follows:

FORM No. 3.

, 18 .

Manifest of duty-paid merchandise laden under drawback entry No. , to be transported in from to , and to be exported thence to with benefit of drawback.

Marks and Numbers.	Packages and Contents.	Quantity.	Value.	Exporter.	Consignee.

Shipper.

, Master or Agent.

Port of , 18 .

I certify that the merchandise described above was laden under my supervision, on the specified [*]

Lading Officer

A copy of the entry under which merchandise is laden for transportation and exportation, certifying the lading of the merchandise, shall be forwarded by the collector of the port where entry is made, to the collector of the port of exportation.

Art. 10. The collector of the port of exportation shall, on being notified of the arrival of the merchandise at such port by the agent of the exporter, who may designate the vessel or conveyance by which the exportation is to be made, examine such merchandise, and if he finds it to be without change or diminution, shall note the shipment, or superintend the trans-shipment of the same.

Art. 11. Copy of entry Form 2, and special manifest Form 3, having been received, and the exporting vessel or conveyance having been cleared, the collector of the port of exportation shall issue, and forward to the collector of the port where entry for drawback was made, a certificate of exportation, which certificate shall be in form as follows :

FORM No. 4.

I hereby certify that the merchandise herein-after specified, entered at the port of , by , for exportation with benefit of drawback, to , by way of , under entry No. , filed at said port, was brought into this port by , on board the , on the day of 18 , and that the same having been carefully examined and found to be as described in said entry without change or diminution, was exported on the day of , in the , for .

Marks and Numbers.	Description of Merchandise and Packages.	Quantity.	Value.

, Collector.

, Naval Officer.

* State whether corded, sealed, or branded, or whether conveyance was fastened or sealed.

Art. 12. Before the clearance of the vessel by which the merchandise is to be exported, the exporter shall give bond in a sum equal to double the amount of the drawback to be allowed, for the production of proofs of the delivery of the merchandise outside the limits of the United States. Such bonds shall be in form as follows (Sec. 3,043, R.S.) :

FORM No. 5.

Know all men by these presents, that we , of , as principals, and of as sureties, are held and firmly bound to the United States of America, in the sum of , for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals this day of 18 .

Whereas the following merchandise has been duly imported by , on the day of , 18 , in the from into the district of in the United States, to wit:

and whereas, the legal duties arising on the importation of the same have been paid, and the said merchandise had been reshipped directly from the custody of the officers of the customs by the above bounden , in order to export the same with benefit of drawback in the , now in port of , and bound for .

Now, therefore, the condition of this obligation is such that if the above described merchandise, or any part thereof, be not relanded in any port or place within the limits of the United States, and if the certificates and other proofs required by law of the delivery of the same at the aforesaid port of , or at any other port or place without the limits of the United States, as aforesaid, shall be produced at this office within from the date thereof, then this obligation shall be null and void, but otherwise, to remain in full force and virtue.

[Seal.]
[Seal.]

Signed, sealed, and delivered in presence of

The period of time named in the bond for the production of the proofs of delivery required by sections 3,044 and 3,045, R.S., shall be one year from date thereof if the exportation be made to any part of Europe or America, or two years, if made to any part of Asia or Africa.

In case of loss by sea or by capture, or of other unavoidable accident, or when from the nature of the trade, the proofs and certificates required by sections 3,044 and 3,045, R.S., are not, and cannot be procured, such bond may be cancelled as provided in section 3,047, R.S.

Art. 13. Before the clearance of the exporting vessel or conveyance, or within ten days after such clearance, the exporter shall complete the drawback entry by making declaration that the merchandise entered and laden for exportation is to be [or was] exported from the United States, as in such entry stated, and is not to be relanded nor consumed in the United States.

[Section 3,035, R.S.] Such declaration shall be in form as follows:

I, [exporter *or* one of the firm] do solemnly and truly declare that the merchandise described in the within entry was duly entered at the custom house on arrival at this port; that the duties thereon have been paid as specified in this entry, and that it is truly to be exported by me to on the [vessel *or* conveyance] and is not to be consumed or relanded within the limits of the United States. I further declare that to the best of my knowledge and belief, the said merchandise is the same in quantity, quality, value, and package, unavoidable wastage and damage excepted, as at the time of importation; that no allowance or reduction of duties has been made for damage or other cause, except as in this entry specified, and that no part of the duties paid has been refunded by way of drawback or otherwise.

, Exporter.

Declared before me this day of 18 .

Collector.

Art. 14. Whenever the exporter entering any merchandise for benefit of drawback, shall not have completed such entry, by making the declaration or giving the bond required by the existing laws, within the period prescribed by law, but shall offer to complete the entry after the expiration of that period, the Secretary of the Treasury may, upon application to him made by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner as if such entry had been completed within the period prescribed by the existing laws of the United States. (Sec. 3,037, R.S.)

Art. 15. The drawback, entry, and the required bond having been completed, the requisite reports of inspection and lading having been made, and the exporting vessel or conveyance having been cleared, as shown by record of clearance in case of direct exportation, or by certificate Form 4, in case of transportation and exportation, the collector with whom such entry, reports, and proofs of clearance are lodged, shall, by reference to records of importation in his office, ascertain the amount of duty due and paid on the merchandise exported.

In ascertaining for purposes of allowance of drawback the amount of duty paid on imported merchandise, money paid by an importer, or merchandise covered by an import entry, shall be regarded as a deposit and not as *duty paid* until such entry shall have been liquidated, and such liquidation shall have been accepted by the importer as final in relation to the merchandise exported.

Art. 16. The amount of duty paid on importation of the merchandise exported being ascertained, the collector shall deduct from such amount the legal retention of one per centum, and for the amount so found, shall issue a debenture certificate made payable to the order of the exporter, or to the order of the importer of the merchandise in case the exporter shall, in writing, so order the certificate issued.

Such certificate, made payable 15 days after the signing of the bond (sec. 3,038, R.S.) shall be delivered to the party to whose order it is drawn 15 days after the clearance of the exporting vessel or conveyance, and shall be in form as follows:

FORM No. 6.

No. . Bond and Entry No. .

Port of , 18 .

In pursuance of law, I hereby certify that the sum of dollars will be due from the United States of America, payable at this office to or order, on the day of , 18 , for the drawback of duties on merchandise imported by in the and exported by in the , the duties arising from the importation of the said merchandise having been paid.

, Collector.

Countersigned:

, Naval Officer.

Stub.

No. . Entry No. .
Date 18 .
Amount, $.
Payable to .
When payable 18 .
When paid 18 .
Received debenture certificate.

Art. 17. Collectors of customs acting as disbursing agents of the Treasury, will make monthly estimates of amounts necessary for the payment of such debenture certificates, which estimates, in the usual form, will be forwarded to the Commissioner of Customs, who will cause the requisite sums to be remitted. From sums so remitted, each collector shall pay such debenture certificates as he shall have issued.

The sum so remitted will be credited by the collector, as disbursing agent, in his monthly account of receipts and disbursements, and the amount paid on drawback

certificates will be charged in the same account, an abstract of such payments being transmitted with the account. Such abstract shall be in form as follows:

FORM No. 7.

Abstract of drawbacks on exported merchandise paid by collector, as disbursing agent of the Treasury for the district of during the month ending , 18 .

Date.	To whom paid.	Number.	Amount.	When paid.	

Art. 18. Collectors will, at the close of each month, transmit to the First Auditor of the Treasury an abstract of debenture certificates issued during such month, according to the following form:

FORM No. 8.

Abstract of debenture certificates issued in the district of on merchandise exported during the month ending , 18 .

State of Exportation.	Kind, and Name of Vessel.	Master's Name.	Nation.	Whither Exported.	From Warehouse, or Manufactured.	Description of Packages and Merchandise.	Quantity.	Rate.	Amount.	Retention.	Net Amount paid.	No. of Certificate.	To whom payable.	When payable.

DRAWBACK ON ARTICLES MANUFACTURED OR PRODUCED IN THE UNITED STATES WHOLLY OR IN PART FROM IMPORTED MATERIALS.

Art. 19. Where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: Provided, that when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained. (Sections 3,019, 3020, and 3,026, R.S.; sec. 10, Act of February 8, 1875, and sec. 25, Act of October 1, 1890.)

Art. 20. The imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported, shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall, in writing, order such

drawback paid under such regulations as are herein-after prescribed. (Sec. 25, Act of October 1, 1890.)

Art. 21. The party named as shipper or consignor in the bill of lading under which domestic merchandise is exported, shall, for the purposes of allowance of drawback, be held to be the exporter of such merchandise (s. 10,186), and such exporter or his agent may make entry for and receive the drawback due on the exportation of the same.

Art. 22. When the manufacturer or producer of articles entitled on exportation to drawback of duties paid on materials used in their manufacture, shall, on the sale or consignment of such articles, have reserved to himself the right to claim drawback, he or his agent may make entry for such drawback, which shall be paid on satisfactory proof that such reservation was made with the knowledge and consent of the exporter.

Art. 23. At least six hours before the lading of any article entitled on exportation to drawback of duties paid on materials used in its manufacture, the party having the right to claim such drawback shall file with the collector of the port at which the merchandise is to be laden an entry stating where such merchandise is deposited, naming the vessel or conveyance by which, and the country or place to which it is to be exported, fully describing the merchandise by packages, marks, and numbers, kind, and quantity, and identifying the materials used in the manufacture of the same by a declaration of the proprietor (*or*, in case of a corporation, the officer authorised to represent such corporation) and foreman (manager or superintendent) of the factory or place in which the same was manufactured; or, in case it is not practicable to make such entry before the lading of such merchandise, such party or agent may, at least six hours before such lading, file with the collector a preliminary entry, declaring intention to claim drawback on the merchandise to be laden for exportation, and giving information as required in case of drawback entry, excepting identification of materials used in the manufacture of the article or articles to be exported.

Such drawback entry shall be filed in duplicate, in Form A., and such preliminary entry shall be in Form B., as follows:

FORM A.

Entry by , of articles of domestic manufacture (laden, to be laden), on the for exportation to , with benefit of drawback of duty paid on imported materials.

Port of , 18 .

Marks and Numbers.	Description of Merchandise.	Quantity.	Value.	By whom manufactured.	Where deposited.

, Exporter.

Imported materials used in the manufacture of the above described articles.

Description of Material.	No. of Entry.	By whom imported.	Name of Vessel.	When imported.	Where imported.	Whence imported.	Quantity.	Value.	Rate of Duty paid.	Remarks.

We , proprietor (*or* legal representative of proprietor), and foreman (manager *or* superintendent), do severally solemnly and truly declare that the merchandise described in the within entry was manufactured by at (wholly, in part), from materials imported, and on which the duties were paid, as in said entry stated, to the best of our knowledge and belief.

, Proprietor.

, Foreman.

Declared before me this day of 18 .

In case any part of the materials used was imported by the manufacturer, the manufacturer's oath shall state that the duties on such materials were paid without allowance or deduction for damage or other cause, except as noted in the entry.

FORM B.

Preliminary entry by , of merchandise to be laden on the for exportation to , with benefit of drawback.

Port of , 18 .

Marks and Numbers.	Description of Merchandise.	Where deposited.

The merchandise herein described is to be laden on the , to be exported to and not to be relanded in nor returned to the United States; and, according to the best of my knowledge and belief such merchandise is entitled on exportation to a drawback of duties paid on foreign materials used in its manufacture.

(Exporter or Agent.)

Art. 24. Articles of domestic manufacture to be transported either coastwise or inland from one port to another to be exported thence, may be entered for drawback at the port of original shipment.

Entry shall be made as in case of direct exportation, and shall be in form as follows:

FORM AA.

Entry by , of articles of domestic manufacture (laden, to be laden), on the , for transportation to , and exportation thence to , with benefit of drawback of duty paid on imported materials.

Port of , 18 .

[Description of merchandise, signature, description of material used, and manufacturer's affidavit shall be as in Form A.]

Preliminary entry may be made as in case of direct exportation, and in form as follows:

FORM BB.

Preliminary entry by of merchandise to be laden on the , for transportation to , and exportation thence with benefit of drawback.

Port of , 18 .

[*Description of Merchandise as in Form B.*]

The merchandise herein described is to be laden on the , to be transported to , and to be exported thence to , and not to be , [as in Form B].

Form AA shall be filed in triplicate, and Form BB in duplicate.

In case merchandise be shipped from an interior point on a through bill of lading, and entered for drawback while in transit to the port of exportation, the party making entry may name the line by which such merchandise is to be exported without naming the particular vessel on which it is to be laden; but the officer who superintends the lading of the merchandise must, in his certificate of lading, name the vessel on which the merchandise was laden.

Art. 25. Notice of intent to claim drawback on domestic merchandise to be exported, having been filed with the collector, Form A, B, AA, or BB, the collector shall issue to the surveyor an order to inspect such merchandise, ascertain the weight, gauge, measure, or count (as the case may require) of the same; take such samples as may be necessary, and, if the merchandise is found to agree in all respects with the description thereof, superintend the lading of the same for exportation, or for transportation and exportation, by the vessel or conveyance, and to the port, named in such entry.

No merchandise shall be officially inspected or laden under an order issued more than 60 days prior to the lading of a portion of the merchandise described in such order.

Art. 26. When the claim for drawback on a shipment of merchandise laden for exportation by sea, exceeds 100 dollars, and in all cases where the merchandise is not exported by sea, the party making entry for drawback shall, within 10 days after the clearance of the exporting vessel or conveyance, execute and deliver to the collector, a bond for the production of such proofs of delivery outside the limits of the United States, as are required in case of foreign merchandise exported in condition as imported, which bond shall be in form as follows:

FORM No. 9.

Know all men by these presents that we , of , as principals, and , of , as sureties, are held and firmly bound to the United States of America in the sum of dollars; for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals, this day of , in the year one thousand eight hundred and .

Whereas the above bounden , hath laden on the for , to be exported with benefit of drawback, certain manufactured articles, consisting of .

Mark.	Numbers.	Number and Description of Articles.	Quantity.	Value.

manufactured in the United States from of foreign growth and production, on which the legal duties on importation have been paid, and set forth in an export entry of domestic manufactures, and papers thereto annexed, lodged with the collector of the port of by said , and bearing the same number herewith; which is found by the inspector of the customs at the said port of to be in quantity .

Now, therefore, the condition of this obligation is such that if the aforesaid manufactured articles, or any part thereof, be not relanded in any port or place within the limits of the United States [shipwreck, or other unavoidable accidents excepted], and if the certificates and other proofs required by law and regulations of the delivery of the same, at the aforesaid port of or any other port or place without the limits of the United States, shall be produced at this office within from the date hereof, then this obligation to be void; otherwise, to remain in full force.

[Seal.]
[Seal.]

Signed, sealed, and delivered in the presence of .

.

In case the merchandise is laden under a preliminary entry, this bond shall be modified by substituting the words "*a preliminary export entry*" in place of the words "*an export entry and papers thereto annexed.*"

Such bonds shall be conditioned and cancelled as in case of exportation of foreign merchandise with benefit of drawback.

Art. 27. At the time of filing a drawback entry covering merchandise laden under a preliminary entry, or, within 10 days after the clearance of the exporting vessel or conveyance, in case the merchandise be laden under a drawback entry, Form A, or AA, the party making such drawback entry shall complete the same by making declaration to the statements therein made, and to the facts relative to the exportation, which declaration shall be in form as follows:

Declaration of Exportation.

I, [member of firm, officer representing corporation, agent *or* attorney], do solemnly and truly declare that the merchandise described in the within [*or* annexed] entry [was, is to be] laden on board the for exportation to [*or*] for transportation to , *and exportation thence to* and is not to be relanded in nor returned to the United States. I further declare that the said merchandise, according to the best of my knowledge and belief, was manufactured from materials, as in said entry stated, on which the duties chargeable by law were paid without allowance or deduction for damage or other cause, except as noted in said entry, and that no part of the duties paid has been heretofore refunded by way of drawback or otherwise.

.

Declared before me this day of 18 .

.

When the drawback entry is made by the manufacturer or producer, or his agent, the party making entry shall in addition to the fact set forth in the foregoing declaration declare that the right to the drawback claimed has been reserved by the manufacturer or producer, with the knowledge and consent of the exporter.

Art. 28. Samples taken by the surveyor shall be delivered to the collector to be sent by him, when necessary, to the appraiser for examination and report.

When the services of an expert sampler are required, the collector shall so notify the appraiser, describing the merchandise to be sampled, and stating when and where it may be found. The appraiser having taken such samples, shall make due report to the collector as on all samples forwarded to him by the collector.

Art. 29. In case merchandise is laden for transportation and exportation, a copy of Form AA, or BB, under which the shipment is made, certifying the lading of the merchandise, shall be forwarded by the collector of the port of entry to the collector of the port of exportation.

Art. 30. A manifest of the merchandise so laden on each car or vessel must be prepared by the shipper, signed by him and the master or the agent of the transporting vessel, car, or line, certified by the proper customs officer, and given to such master or

agent for delivery to the collector at the port of exportation. Such manifest shall be in form as follows:

FORM No. 10.

Manifest of articles of domestic manufacture to be transported in
from to , and to be exported thence
to , with benefit of drawback.

Marks and Numbers.	Packages.	Kind of Merchandise.	Quantity.	Value.	Exporter.	Consignee.

[To be shipped by the shipper, and also by the master, conductor, or agent of the transportation company.]

, day of , 18 .

Port of , , 18 .

I certify that the merchandise above described has been laden under my supervision upon the specified* .

, Inspector.

Art. 31. On receipt of the copy of Form AA or BB, and on being notified of the arrival of the merchandise, by the party claiming drawback, or the consignee or agent of such party, who may designate the vessel or conveyance by which it is to be exported, the collector of the port of final exportation shall examine such merchandise, and if he finds it to be without change or diminution shall note the shipment or superintend the transhipment of the same.

Art. 32. The exporting vessel or conveyance having been cleared, the collector of the port shall issue and forward to the collector of the port where entry for drawback was made a certificate of exportation, which certificate shall be in form as follows:

FORM No. 11.

Port of , , 18 .

I hereby certify that the articles of domestic manufacture, herein-after specified, entered at the port of by for exportation with benefit of drawback to , by way of , were brought into this port by , on board the , on the day of , 18 , and that the same having been carefully examined and found to be without change or diminution, the articles set forth and described in transportation entry, No. , at said port of , were duly exported on the day of , 18 , by in the , for .

Marks and Numbers.	Number and Description of Articles.	Quantity.	Value.

, Collector.

, Naval Officer.

* State whether corded, branded, and sealed, or whether car is fastened or sealed.

Art. 33. In case the importer of material used or to be used in the manufacture of articles exported or to be exported, with benefit of drawback, from some port other than the port of importation, or to the party to whom delivery of such material has been certified, shall, in writing, request the collector of the port at which such material was imported, to grant a certificate of importation and payment of duty, such collector shall issue and deliver to such importer or party, such certificate, which shall be in form, as follows :—

FORM No. 12.

Port of , , 18 .

This is to certify that the merchandise herein described was imported into this port by , in the , from , on the day of , 18 , and that the duties thereon have been paid as herein stated.

Marks and Numbers.	Description of Merchandise.	Quantity and Value.	Rate of Duty.

, Collector.
, Naval Officer.

Such certificate may be filed at the port from which exportation of articles manufactured from materials described therein have been or are to be made; and should any portion of the material described in such certificate be used in the manufacture of articles exported from a port other than that at which such certificate is filed, the collector holding the certificate shall, on written request of the party by whom it was filed, issue and deliver to such party an extract from such certificate for use at such other port. Such extract shall be in form as follows :—

FORM No. 13.

Port of , 18 .

This to certify that there is on file at this port a certificate showing that the merchandise herein described was imported into the port of by , in the , from , on the day of , 18 , and that the duties thereon have been paid as herein stated.

[Balance as in Form No. 12.]

Art. 34. In case the materials used in the manufacture of articles exported with benefit of drawback, were not imported by the manufacturer of such articles, no drawback of the duties paid thereon shall be allowed until there shall be filed with the collector of the port, where drawback entry is made, proof of the delivery of such materials to the manufacturer, certifying their use.

A certificate or official evidence of the existence of such certificate, filed at another port, made under oath, fully describing the materials delivered, and tracing such

materials from the custody of the importer to the custody of the manufacturer, shall be accepted as such proof, and shall be in form as follows :—

FORM No. 14.

Certificate of Delivery of Imported Merchandise.

Port of , , 18 .

Description of Merchandise.	By whom imported.	How imported.	When imported.	Where imported.	Whence imported.	Quantity.	Value.	Rate of Duty paid.	Remarks.

I, [importer *or* one of the firm]
do solemnly swear that the merchandise herein described was imported as herein stated, that the duties were paid thereon, as herein shown, without allowance or deduction for damage or other cause, except as herein set forth, and that the said merchandise has been delivered to .

, Importer.

Sworn before me this day of , 18 .

In case the materials were not delivered directly from the importer to the manufacturer, each intermediate transfer shall be noted on the certificate of delivery, by an affidavit of the party through whose possession the materials passed, which affidavit shall be in the form as follows :—

I, [of the firm of]
do solemnly swear that the merchandise described in the within certificate of delivery, was received by me [*or* the said firm] from , and has been delivered to .

Sworn before me this day of , 18 .

Art. 35. In case the imported material used passed through some process of manufacture before delivery to the party by whom the articles exported or to be exported were manufactured, such intermediate change of condition shall be shown by certificate of manufacture and transfer in form as follows :—

FORM No. 15.

[*Certificate of Manufacturer.*]

, 18 .

[Description of manufactured articles and of materials used in their manufacture, and manufacturer's affidavit, all as in Form A., Art. 23.]

Delivery of such manufactured articles to the manufacturer of the merchandise to be exported shall be certified by endorsement of the manufacturer of the articles delivered, on the certificate of manufacture, in form as follows :

I, [of the firm of],
do solemnly swear that the articles described in the within certificate of manufacture have been delivered to .

Sworn before me this day of , 18 .

Any intermediate transfer of such manufactured articles shall be certified by endorsement as on certificate of delivery of materials, Art. 34.

Manufacturers using articles so certified, in the manufacture of merchandise for exportation, may identify materials used, by proper reference to such certificates of manufacture, without repeating all particulars of importation as given in such certificates.

Art. 36. In case an entry for articles exported with benefit of drawback does not, in the description of the merchandise, set forth all the facts to be considered in determining the amount of drawback to be paid on such exportation, such entry shall not be liquidated until the party making the entry shall have made and filed with the collector with whom entry is lodged a sworn statement setting forth such facts.

If the required facts have been stated in an invoice by which the merchandise was bought, sold, or consigned for exportation, such sworn statement shall set forth the facts as stated in such invoice.

Art. 37. At the time of filing, or before the liquidation of an entry for drawback on articles of domestic manufacture, the party making such entry shall file with the collector with whom the entry is lodged, a bill of lading issued by the proper representative of the exporting vessel, conveyance, or line, covering the merchandise described in such entry.

Such bill of lading must, in all cases, excepting those in which the drawback is claimed by the manufacturer, or producer, or his agent, show that the merchandise was shipped by, or on account of the party making the export entry, or must bear an endorsement of the party in whose name or on whose account the merchandise was shipped, authorising the party making entry to make such entry and to receive drawback due on exportation of the merchandise covered thereby, or declaring that such party is so authorised.

The terms of the bill of lading may limit and define its use by declaring it to be *not negotiable*, and *for customs purposes only;* and if a copy of the original bill be filed it must bear the signature of the party issuing such bill, and an endorsement showing that *no other copy has been issued for customs purposes*, which endorsement must be signed or checked by the party issuing the bill.

Art. 38. Refiners of raw sugars may, instead of describing the material used in the manufacture of the products of such sugars in the export entry as required in Form A, identify such material by reference to certificates of delivery [Form 14] or importer's certificates, all of which must be filed with the collector at the port where drawback entry is made. Such importer's certificate must be in form as follows:

FORM No. 16.

Importer's Certificate.

, , , 18

[*Description of Merchandise as in Form* 14.]

I, , [importer *or* one of the firm]
do solemnly swear that the sugars herein described were imported as herein stated, and that the duties were paid thereon as herein shown, without allowance or deduction for damage or other cause, except as herein set forth.

, Importer.

Sworn before me this day of , 18 .

On the export entry for products of raw sugars under head of "imported materials entering into the manufacture of the above described articles," reference may be made to such certificates, in form as follows:

Raw sugar imported into the port of under Act of , as specified in certificate No. , filed with the collector of the port of by .

Art. 39. The party making an entry for cartridges to be exported with benefit of drawback of the duties paid on the material used in the manufacture of the bullets or gunpowder [or of both], shall deposit with the collector of the port of exportation specimens of each kind of cartridge covered by the export entry, accompanied by an affidavit of the party making entry, setting forth that the specimens furnished are in all respects like the corresponding kinds described in such entry.

Such specimens will be tested by the appraiser, whose report to the collector, of the results of such tests, shall be used, in connexion with the return of the surveyor giving the number of each kind of cartridge actually shipped, to verify the quantities specified in the export entry.

Art. 40. A party, or the agent of a party, who has purchased from a manufacturer bags made from imported material and to be exported "filled," may file with the collector of a port at which a drawback entry has been or is to be made, a bill of purchase describing bags exported and to be exported, which bill must be accompanied by a manufacturer's certificate, given under oath, identifying the material used in the manufacture of the bags described, as in drawback entry [Form A], to which certificate reference may be made in drawback entries of such bags, for identification of material used in the manufacture of the exported bags, in lieu of furnishing oath of proprietor and foreman of factory on each entry.

Such bill and certificate shall be in form as follows:

FORM No. 17.

Bill of Purchase, and Manufacturer's Certificate.

, 18 .

M

Bought of M .

Brand.	Number and Description of Articles.	Quantity.	By whom manufactured.
	Bags.		

[Identification of material, and manufacturer's affidavit, as in Form A., Art 23.]

Art. 41. In case bags covered by a manufacturer's certificate are exported from a port other than that at which such certificate is filed, the collector holding such certificate shall, at the request in writing of the party by whom it was filed, issue an extract therefrom for use at the port from which exportation is made. Such extract may be filed, and for purpose of identification by reference, may be used as an original certificate, and shall be in form as follows:—

FORM No. 18.

Custom House, Port of , , 18 .

This is to certify that there is on record in this office, manufacturer's certificate of , No. , filed by , with proper vouchers, covering bags, as follows:—

Number of Bags.	Size.	Materials used, Value, and Duty paid.

, Collector.

, Naval Officer.

Art. 42. A party having made a preliminary entry of bags, may file a drawback entry covering the shipment made under such preliminary entry, or may combine in one drawback entry several shipments made on preliminary entries, identifying the materials used in the manufacture of the bags by reference to manufacturer's

certificates and extracts from such certificates. Such entry shall be in form as follows :—

FORM No. 19.

Entry by of bags exported with benefit of drawback of duty paid on the material used in their manufacture.

Port of , , 18 .

Preliminary Entry Number.	Exporting Vessel.	Date of Clearance.	Marks and Numbers.	Number of Bags.	Size.	Shipper.	Manufacturer's Certificate Number.	By whom manufactured.

, Exporter, &c.

Declaration of Exportation.

I, , do solemnly and truly declare that the bags described in the annexed entry were exported as therein stated, and are not to be brought back to nor relanded within the limits of the United States. I further declare that the said bags, according to the best of my knowledge and belief, were manufactured wholly from materials imported as in said entry shown, that the duties chargeable thereon by law on importation have been paid without any allowance or deduction for damage or other cause, except , and that no part of such duties has been heretofore refunded, by way of drawback or otherwise.

Declared before me this day of , 18 .

Art. 43. Before the liquidation of an entry made by an agent authorised by endorsements on bills of lading covering bags, to make such entry, such agent shall file with the collector holding the entry a sworn statement, made by the shipper, identifying the manufacturers' certificates covering the bags described in each bill of lading. Such statement shall be in form as follows :—

FORM No. 20.

Statement of Shipper of Bags.

I, , do solemnly and truly swear that the bags described in the bills of lading herein mentioned were purchased as herein stated, and that the purchases were covered by manufacturers' certificates, as herein set forth :—

Bill of Lading.					Bill of Purchase.		Manufacturer's Certificate.				
Date.	Marks.	Description of Bags.	Number of Bags.	Vessel or Line.	From whom purchased.	Date.	Date.	Manufacturer.	Description of Bags.	Number of Certificate.	Where filed.

Sworn before me this day of , 18 , at

Bags entered for exportation with benefit of drawback must be plainly marked with the words "For Drawback."

Art. 44. Two or more preliminary entries made by the same party and payable to one person or firm, covering exportations of domestic manufactures, may, for the purposes of liquidation and payment of drawback, be combined in one entry.

Preliminary entries to be so combined, must, in addition to the requirements of preceding regulations, state the name and location of the manufacturer of the articles therein described, and show that the entry is intended for combination with other entries.

The combination entry must give the number of each preliminary entry embraced therein, the name of the party making the same, and the name of the party or firm to whom the drawback thereunder is payable, also the name of the exporting vessel, with the date of clearance, a description of the articles exported, with the marks, and number of packages, and quantity of articles, the name of the manufacturer and place where manufactured, and all facts of weight, gauge, or measurement, required for liquidation of the said entry. Such entry shall be in form as follows:

FORM No. 21.

Combination entry for drawback on merchandise exported under preliminary entries made by , on which drawback is payable to .
Port of , 18 .

Preliminary Entry Number.	Description of Articles.	Exporting Vessel.	Date of Clearance.	Quantity.	Where manufactured.	By whom manufactured.	

[Description of materials used, and manufacturer's declaration shall be as in Form A., Art. 23: and declaration of exportation shall be as in Form No. 19, Art. 42.]

Art. 45. Wheat intended for conversion into flour to be exported with benefit of drawback must be conveyed to the mill [or to a bonded bin in another building], either in sealed cars under special manifests, or under the immediate supervision of an inspector of customs, who will see that no other than imported wheat is admitted to the part of the mill designed for the storage of imported wheat, until all the imported wheat in such portion of the mill has been converted into flour, and all the flour resulting therefrom has been removed either for direct transportation to the port of shipment for exportation, or to such warehouse for temporary storage as may be designated by the collector or other chief officer of the customs.

All such flour must be conveyed from the mill, or from the warehouse to the port of exportation, under special manifests, in sealed cars; and it will be the duty of the collector or other chief officer of the customs at such port to see that the flour specified in the export entry is delivered to the lading officer directly from such cars, and that the seals affixed thereto at the original place of shipment have not been broken or otherwise tampered with on the way.

In addition to the usual oaths of the manufacturer and foreman, each entry for drawback on such flour must be accompanied with a certificate from the inspector of customs, under whose supervision the above described operations of transfer of the grain to the mill, its conversion into flour, and the shipment of the same, shall have been performed, stating that, to the best of his knowledge and belief, the flour specified in the manifest was manufactured wholly from imported wheat, and, if such flour is shipped in bags, that all the bags covered by the certificate are of uniform size, and that each bag contains pounds of flour.

The net weight so stated in said certificate will be taken as the basis of computation of the drawback, payable on the exportation of such flour in bags.

It not being necessary to weigh flour so shipped and marked, at the port of exportation, to determine the quantity on which drawback is to be allowed, the fee prescribed by section 3,024 of the Revised Statutes will not be exacted.

Art. 46. In case the merchandise on which drawback is claimed was laden under a preliminary entry, the party making such preliminary entry must within 60 days after the clearance of the exporting vessel or conveyance file with the collector with whom such preliminary entry was lodged, a drawback entry covering the merchandise so laden; but the time for filing and completing a combination entry may be extended by the collector to six months, upon evidence satisfactory to him that failure to complete such entry within the 60 days specified resulted from no fault or neglect on the part of the claimant.

Art. 47. When the drawback entry for articles of domestic manufacture officially laden for exportation with benefit of drawback, or the bond required, shall not have been completed within the period fixed by these regulations, the party desiring to complete such entry or bond may do so only by permission of the Secretary of the Treasury.

Application for such permission, setting forth, under oath, the cause of omission or failure to comply with regulations relative to such entry and bond, shall be forwarded to the Secretary of the Treasury, through the collector of the port where such entry was filed, accompanied by a statement made by such collector, showing all facts known to him relative to the matter in question.

Art. 48. If for any cause the bill of lading required by these regulations cannot be had or furnished, the party making the drawback entry with which such bill of lading should be filed, may, through the collector with whom the entry is lodged, submit to the Secretary of the Treasury a sworn statement, showing cause of failure to furnish the required bill of lading, the statement to be accompanied by such proofs as may be had to show the facts of exportation and of right to make drawback entry, such as is commonly shown by the terms of a bill of lading, and by authorised endorsements thereon.

The collector transmitting such statement and proofs will submit therewith his report and recommendations relative to the case. Facts and proofs being satisfactory, the Secretary of the Treasury will instruct the collector to accept the same in lieu of a bill of lading.

Art. 49. In case of failure on the part of customs officials to comply with regulations governing official action relative to exportation of domestic manufactures with benefit of drawback, the collector with whom the export entry is lodged will report the case to the Secretary of the Treasury, and, if the failure be shown to have been the result of no fault of the party making such entry, and, if the evidence of exportation be satisfactory, the Secretary of the Treasury will order the liquidation of the entry.

Art. 50. The drawback entry having been completed, all charges incident thereto having been paid, the exporter or agent having furnished bills of lading and all other required information, the requisite reports of surveyor and appraiser having been made, and the exporting vessel or conveyance having been cleared, as shown by record of clearance in case of direct exportation, or by certificate [Form No. 11, Art. 32] in case of transportation and exportation, the collector with whom such entry and information are lodged, shall ascertain the quantity of materials used in the manufacture of the articles entered for drawback, by reference to special instructions of the Department relative to determining such quantity, and shall ascertain the amount of duty paid on such quantity, by reference to records of importation of the materials identified in the drawback entry, or by reference to special rates established by the Secretary of the Treasury. The amount of duty paid on the materials used being so ascertained, the collector shall deduct therefrom the legal retention of one per centum, and thus find the amount of drawback to be paid on exportation of the articles covered by the drawback entry.

Art. 51. Import entries, certificates of importation, and extracts from such certificates, shall constitute the records from which the amount of duty paid on the quantity of materials used shall be determined; and to guard against errors of identification, and of over-allowance, all materials identified in export entries and manufacturers' certificates liquidated, and all materials covered by certificates of importation, and extracts from such certificates issued, shall be charged against the records of importations to which they respectively refer.

Art. 52. The amount of drawback due on exported articles covered by a drawback entry having been found, the collector finding such amount shall issue therefor a debenture certificate made payable to the order of the party making such entry, or to the order of a party to whom the maker of the entry shall, on such entry, have ordered the drawback paid, or declared it to be due.

Such certificate shall be made payable 30 days from the date of the clearance of the vessel or conveyance in which the exportation was made, and shall be in form as follows:

FORM No. 22.

No. of Bond . No. of Entry .
Dollars . No. .
Port of . Custom House, 18 .

In pursuance of law, I hereby certify that the sum of dollars 100
will be due from the United States of America, payable to ,
or order, on the day of , 18 , for the drawback of duties
on , manufactured in the United States from ,
imported from a foreign country, exported by on
the day of , 18 , in the , bound
for .

Countersigned:

, ,
Naval Officer. Collector.

MARGIN OR STUB.

No. of Bond . No. of Entry .
Certificate No. .
Date , 18 .
Amount, dollars .
Payable to .
When payable .
Drawback on imported .
Manufactured into .
Entered by in the .
for .
Received debenture certificate.
.
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Art. 53. Blanks for such certificates, being prepared in book form, with margin as shown in Form No. 22, Art. 52, will be numbered consecutively for each fiscal year. When the certificate is issued, the marginal abstract called for by such form shall be completed, and the party to whom such certificate is delivered shall acknowledge the receipt thereof on the margin, which shall be retained by the collector.

Art. 54. In estimating amounts necessary for the payment of such certificates, in their payment, and in reporting issue and payment of the same, action shall be taken as in case of like certificates of drawback on merchandise exported in condition as imported.

Art. 55. No drawback shall be allowed on any article of domestic manufacture exported until a rate of allowance has been established by the Secretary of the Treasury.

Application for allowance on an article for which no rate has been established shall be made to the Secretary of the Treasury.

REFUND OF DUTIES PAID ON IMPORTED SALT USED IN CURING MEATS CURED IN THE UNITED STATES AND EXPORTED.

Art. 56. Exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than 100 dollars. (Par. 322, sec. 1, Act of October 1, 1890).

Art. 57. At least six hours before the lading for exportation of any meats cured with imported salt on which refund of duties paid is to be claimed, the exporter or

his agent shall file with the collector of the port at which the meats are to be laden an entry stating where such meats are deposited, naming the vessel or conveyance by which, and the place or country to which, they are to be exported, fully describing such meats by packages, marks and numbers, kind and quantity, and identifying the salt used in curing the same, by declaration of the proprietor and foreman of the packing-house or place where the meats were cured. Such refund entry shall be in form as follows:

FORM No. 23.

Refund entry of meats cured and packed in the United States, with imported salt, to be exported by on the to with benefit of refund of duties.

Port of , 18 .

Number and Description of Packages.		Quantity.		Quantity of "Green" Meat before being		Quantity of Salt used per 100 lbs. "Green" Meat in		Quantity of Salt on which drawback is claimed, used in Curing.			
								Dry Salted Meat.		Pickle Cured Meat.	
Dry salted.	Pickle cured.	Dry salted.	Pickle cured.	Dry salted.	Pickle cured.	Dry salting.	Pickle curing.	Salt on which a duty of 8 cents per 100 pounds was paid.	Salt on which a duty of 12 cents per 100 pounds was paid.	Salt on which a duty of 8 cents per 100 pounds was paid.	Salt on which a duty of 12 cents per 100 pounds was paid.

Salt used in curing and packing meats described above.

Description of Salt.	By whom imported.	Importing Vessel.	When imported.	Where imported.	Whence imported.	Quantity used.	Rate of Duty paid.	Remarks

Declaration of Proprietor and Foreman.

We, , proprietor [*or* representative of, &c.] and foreman [manager *or* superintendent] of the packing house of do severally, solemnly, and truly declare that the meats described in the within entry were cured and packed at , wholly with salt imported, and on which the duties were paid as in said entry stated, and that the quantity of salt on which drawback is claimed in no case includes any excess over 40 lbs. for each 100 lbs. of pickle-cured meat, nor 20 lbs. for each 100 lbs. of dry salted meat.

, Proprietor.

, Foreman.

Declared before me this day of , 18 .

In case any part of the salt used was imported by the packer, the packer's declaration shall state that the duties were paid *without allowance or deduction for damage or other cause except as noted in the entry.*

Art. 58. In case it is not practicable to complete the refund entry before the lading of the meats, the exporter or his agent may file with the collector, in place of such refund entry, a preliminary entry giving all information contained in the refund entry, excepting the identification of the salt used in curing the meats, which preliminary entry shall be in form as follows:

FORM No. 24.

Preliminary entry of meats to be exported by , on the , to , with benefit of refund.
Port of , , 18 .

Marks and Numbers.	Description and Merchandise.	Where deposited.

The meats herein described, are to be laden on the to be exported to , and not to be relanded in, nor returned to the United States; and according to the best of my knowledge and belief, such meats were cured with imported salt on which duty was paid.

[Exporter or Agent.]

Art. 59. Meats cured with imported salt, to be transported from one port to another, either inland or coastwise, and to be exported thence, may be entered for refund, at the port of original shipment, entry being made as in case of direct exportation, Forms 23 and 24 being modified to show that the meats were entered for transportation to (port of exportation), and exportation thence.

Such modified preliminary entries shall be filed in duplicate, and such refund entries shall be filed in triplicate.

Art. 60. An exporter or his agent may file a refund entry for a single shipment of meats made under a preliminary entry or may combine in one refund entry shipments made under several preliminary entries; and an agent holding bills of lading endorsed to him as required by Article 37, and covering shipments made under preliminary entries, may combine in one refund entry shipments made for one shipper or for several shippers.

Such combined entry shall be in form as follows:

FORM No. 25.

Entry by , of meats cured and packed in the United States with imported salt, and exported with benefit of refund.
Port of , , 18 .

Preliminary Entry Number.	Exporting Vessel.	Date of Clearance.	Further particulars as in Form 23.

[Exporter or Agent.]

[Identification of salt used, and declaration of proprietor and foreman, as in Form 23, Art. 57.]

Art. 61. In case bond for proof of delivery outside the limits of the United States be required, such bond shall be in form as follows:

FORM No. 26.

Know all men by these presents, that we , of , as principal, and , of , as surety, are held and firmly bound to the United States of America in the sum of dollars; for the payment of which we bind ourselves, our heirs, executors, and administrators, jointly and severally, by these presents.

Witness our hands and seals, this day of , 18 .

Whereas the above bounden hath laden on board the , , master, for , to be exported, with refund of the duties on salt used, under the provisions of the 6th section of the Act of March 3, 1883, entitled "An Act to reduce the internal revenue and for other purposes," certain cured and packed meats consisting of :

Marks.	Number and Description of Packages.	Quantity.	Value.

cured and packed in the United States wholly with imported salt, on which the legal duties on importation have been paid as set forth in an export entry, and papers thereto annexed, lodged with the collector of the port of , by said , and bearing the same number herewith;

Now, therefore, the condition of this obligation is such that if the aforesaid meats, or any part thereof, be not relanded in any port or place within the limits of the United States (shipwreck or other unavoidable accident excepted), and if the certificates and other proofs required by the regulations of the delivery of the same at the aforesaid port of , or any other port or place without the limits of the United States, shall be produced to the Collector of Customs at said port of within from the date hereof, then this obligation to be void; otherwise to remain in full force.

[Seal.]

[Seal.]

Signed, sealed, and delivered in presence of:

Art. 62. In the matters of inspection, lading, transportation, certifying exportation, giving, and cancelling bonds for production of proofs of delivery outside the limits of the United States, entry by line, completion of entry, requirement, use and conditions of bills of lading, records of importation of salt used, tracing salt to possession of packer, and liquidation of entry, action will be taken as under like conditions in case of exportation of articles of domestic manufacture exported with benefit of drawback of duties paid on foreign materials used.

Art. 63. When the amount of refund found to be due, on one or several entries made by one person or firm, shall equal or exceed 100 dollars, the collector liquidating such entry or entries shall make an abstract or statement of all facts of entry and liquidation, to which statement, certificate of collector, and oath and receipt of

claimant shall be attached. Such statement, certificate, oath, and receipt, shall be in form as follows:

FORM No. 27.

Statement No.

Port of 18 .

Date of Entry.	Entry Number.	Exporter.	Quantity of Meats exported.		Quantity of Salt per 100 pounds of Meat.	Quantity of Salt used in Curing.		Rate of Duty paid.	Amount of Refund.
			Dry salted.	Pickle cured.		Dry salted meats.	Pickled meats.		

Port of , 18 .

I certify that the duties paid on the salt used as shown in the foregoing statement, amount to dollars, that said duties have been accounted for to the Treasury, that no part thereof has been heretofore paid back, and that claiming do not appear on the records of this custom house as indebted to the United States.

, Collector.

, Naval Officer.

Oath of Claimant.

I, , do that the claim above referred to has not been assigned or alienated by operation of law or otherwise, that no portion thereof has been heretofore paid back, and that I am not (nor is either member of our firm), indebted to the United States.

Sworn before me this day of , 18 .

Receipt of Claimant.

Received, , 18 , from , Collector of Customs, District of dollars and cents in full satisfaction of this claim.

Such statement and receipt shall be made in duplicate, and the original shall be forwarded to the First Auditor of the Treasury.

Art. 64. Collectors of customs acting as disbursing agents shall forward to the Commissioner of Customs monthly estimates of the amounts needed for payments of refund on salt used in curing exported meats, and shall make such payments from funds remitted for that purpose. They shall also make, and transmit with their accounts, monthly abstracts of payments made, as in case of drawback on exported merchandise, Art. 17.

Relative to Allowance of Drawback and Refund.

Art. 65. No drawback of penal duty paid under the provisions of section 2,900, Revised Statutes, or section 7 of the Act of June 10, 1890, nor of discriminating duty paid under the provisions of section 2,501, Revised Statutes, or section 17 of the Act of October 1, 1890, shall be allowed.

[Synopsis 3,435 and section 3,027, Revised Statutes.]

Art. 66. Customs duties paid on any preparation of opium (paragraph 121, Act of March 3, 1883, and paragraph 48, Act of October 1, 1890, or on materials used in the manufacture of oil-cake, made from imported linseed (paragraph 466, Act of March 3, 1883), or oil-seed (paragraph 285, Act of October 1, 1890, may not be refunded by way of drawback.

Art. 67. No drawback on materials used in the manufacture of exported articles, nor refund on salt used in curing exported meats, shall be allowed until the import entries covering such materials or salt shall have been liquidated, and such liquidation shall have been made final by operation of law, or acceptance by the importer relative to the materials or salt on which drawback or refund is claimed.

Art. 68. Certificates of importation, and extracts from such certificates, issued for drawback purposes, must show allowance for damage on materials certified, if any has been allowed, state the fact and conditions of protest against rate or amount of duty paid, in case protest has been made, and name the party to whom delivery has been certified, in case a certificate of delivery has been filed with the collector issuing such certificates of importation, and such extracts. Such certificate shall not be issued until the import entry covering the merchandise to be certified shall have been liquidated, and the legal time for filing protest shall have expired.

Art. 69. Collectors may withhold delivery of debenture certificates for ten days after the party making the entry covering the merchandise on which drawback or refund is to be paid shall have performed all acts required of him precedent to liquidation of such entry.

Art. 70. At ports where there is a naval officer, all action required of the collector by these regulations, for determining the amount of drawback or refund to be allowed on merchandise exported, shall be taken by both collector and naval officer; all orders and certificates relating to the ascertainment and payment or crediting of such allowances must be countersigned by such naval officer, and all records, reports, and information relative to liquidation of drawback and refund entries, shall be for use of both collector and naval officer.

A. B. NETTLETON,
Acting Secretary.

STATISTICAL TABLES.

I.—Statement showing the General Effect of the so-called "McKinley Tariff" as reported to the United States Senate by the Committee on Finance.

Note.—Some further alterations were made in the new duties before the Act received Presidential sanction, but the general effect of the Tariff was not altered to any considerable extent.

"RECAPITULATION."

Schedule.	Articles.	Importations for Fiscal Year 1889. Values.	Importations for Fiscal Year 1889. Duties.	Estimated Duties under proposed Rates by House of Representatives.	Estimated Duties under proposed Rates by Senate.	Equivalent *ad valorem* Rate under Tariff Law of 1883.	Equivalent *ad valorem* Rate under House of Representatives Proposals.	Equivalent *ad valorem* Rate under Senate Proposals.
		Dollars.	Dollars.	Dollars.	Dollars.	Per cent.	Per cent.	Per cent.
A	Chemicals, oils, and paints	15,028,766·89	5,466,702·96	5,553,892·70	5,554,577·92	36·69	37·30	37·05
B	Earths, earthenware, and glassware	18,420,634·57	9,410,603·64	9,717,467·49	9,314,387·04	51·09	52·75	50·56
C	Metals, and manufactures of	50,409,513·14	19,239,102·65	26,518,336·15	26,094,755·15	38·24	52·61	51·76
D	Wood, and manufactures of	9,570,860·79	1,761,252·01	1,825,735·07	1,825,735·07	18·40	*19·60	*19·16
E	Sugar	287,788·28	243,206·82	25,263·22	39,156·96	98·90	36·17	17·08
F	Tobacco, and manufactures of	13,733,912·60	11,194,486·68	20,948,556·27	20,948,556·27	81·50	152·46	152·46
G	Agricultural products and provisions	46,119,072·60	11,319,797·84	19,838,600·88	17,387,705·25	24·54	40·39	35·40
H	Spirits, wines, and other beverages	10,480,344·77	8,104,770·39	8,130,198·25	7,887,611·59	77·33	77·58	75·26
I	Cotton manufactures	20,287,543·35	7,230,434·50	7,722,207·44	7,766,013·61	35·64	38·06	38·28
J	Flax, hemp, and jute, and manufactures of	40,098,455·38	13,437,235·62	16,959,022·12	15,955,162·64	33·51	42·36	39·79
K	Wool, and manufactures of	71,153,033·27	41,379,082·21	55,856,319·11	55,791,735·44	58·98	78·50	78·41
L	Silk, and silk goods	34,956,728·77	17,342,571·54	17,830,702·75	17,830,702·75	49·61	51·01	51·01
M	Pulp, paper, and books	6,906,160·68	1,370,104·38	1,627,506·43	1,627,506·43	19·84	23·57	23·57
N	Sundries	52,984,301·98	13,909,495·25	13,791,169·89	13,666,300·96	26·25	26·02	*26·82
	Total dutiable	390,437,117·07	161,408,846·49	206,344,977·77	201,689,907·08	41·34	52·80	51·97
	Articles transferred to free list:—							
	House of Representatives	107,921,735·04	60,736,896·12	—	—	—	—	—
	Senate	108,919,907·15	60,599,343·69	—	—	—	—	—

* So in original.

"REDUCTION OF REVENUE."

		House Bill.	Senate.
	Dollars.	Dollars.	Dollars.
"Customs—			
"Articles transferred to free list		60,736,896·12	60,599,343·69
"Internal revenue—			
"Repealing tax on dealers in leaf tobacco	48,570·88		
"Repealing tax on retail dealers in leaf tobacco	270·84		
"Repealing tax on dealers in tobacco	1,280,015·93		
"Repealing tax on manufacturers of tobacco	5,128·25		
"Repealing tax on manufacturers of cigars	120,195·53		
"Repealing tax on pedlars of tobacco	12,701·88		
"Reduction of revenue from smoking and manufactured tobacco from 8 to 4 cents per lb.	8,538,449·97		
"From snuff, from 8 to 4 cents per lb.	322,544·78		
		10,327,878·06	
Total		71,064,774·18	60,599,343·69

"*Note.*—These tables are prepared upon the plan and theory usually followed; the estimates are largely conjectural, and more or less unreliable and misleading. They are based upon the assumption that if the bill should become a law, merchandise of like quantities and values would be imported as was imported during the fiscal year 1889.

"This basis can only be accepted as reliable where changes in rates are not of such character as to necessarily cause increased or diminished importations.

"The reduction above given of 71,064,774·18 dollars by the House Bill and 60,599,343·69 dollars by the Senate appears to be certain, but if the imports should be the same as last year under the new rates, the reduction would amount under the House Bill to 26,128,542·90 dollars; under the Senate, to 20,318,283·10 dollars."

II.—Statement showing the Value of Imported Merchandise entered for Consumption in the United States, the Amount of Duty Collected, the Average *ad valorem* Rate of Duty, and the Duty Collected per Head of the Population during the Period from 1867 to 1889.

(*From United States Official Returns.*)

Year ending June 30.	Imported Merchandise entered for Consumption.*			Amounts of Duty collected.	Average *ad valorem* Rates of Duty on		Duty collected per Capita of Population.
	Free.	Dutiable.	Total.		Dutiable.	Free and Dutiable.	
	Dollars.	Dollars.	Dollars.	Dollars.	Per Cent.	Per Cent.	Dollars.
1867	17,033,130	361,125,553	378,158,683	168,503,749.58	46·67	44·56	4.65
1868	15,147,618	329,661,302	344,808,920	160,532,778.78	48·63	46·49	4.34
1869	21,692,532	372,756,642	394,448,174	176,557,583.72	47·22	44·65	4.68
1870	20,214,105	406,131,905	426,346,010	191,513,974.45	47·08	42·23	4.96
1871	40,619,064	459,597,058	500,216,122	202,446,673.32	43·95	38·94	5.12
1872	47,683,747	512,735,287	560,419,034	212,619,105.45	41·35	37·00	5.23
1873	178,399,796	484,746,861	663,146,657	184,929,041.74	38·07	26·95	4.43
1874	151,694,834	415,748,693	567,443,527	160,522,284.63	38·53	26·88	3.74
1875	146,465,463	379,795,113	526,260,576	154,554,982.55	40·62	28·20	3.51
1876	140,561,381	324,024,926	464,586,307	145 178,602.75	44·74	30·19	3.22
1877	140,840,149	298,989,240	439,829,389	128,428,343.44	42·89	26·68	2.77
1878	141,339,059	297,083,409	438,422,468	127,195,158.99	42·75	27·13	2.79
1879	142,550,159	296,742,215	439,292,374	133,395,435.90	44·87	28·97	2.73
1880	208,049,180	419,506,091	627,555,271	182,747,653.55	43·48	29·07	3.64
1881	202,557,412	448,061,588	650,619,000	193,800,879.67	43·20	29·75	3.76
1882	210,721,981	505,491,967	716,213,948	216,138,916.09	42·66	30·11	4.09
1883	206,913,289	493,916,384	700,829,673	210,637,293.37	42·45	29·92	3.89
1884	211,280,265	456,295,124	667,575,389	190,282,835.88	41·61	28·44	3.42
1885	192,912,234	386,667,820	579,580,054	178,151,601.11	45·86	30·59	3.12
1886	211,530,759	413,778,055	625,308,814	189,410,448.17	45·55	30·13	3.24
1887	233,093,659	450,325,322	683,418,981	214,222,309.65	47·10	31·02	3.60
1888	244,104,852	468,143,774	712,248,626	216,042,256.39	45·63	29·99	3.44
1889	256,574,630	484,856,768	741,431,398	220,576,989.00	45·13	29·50	3.41

* Entered for immediate consumption and withdrawn from warehouse for consumption.

Note.—The annual average *ad valorem* rates of duty are based upon the values of imported merchandise entered for consumption as returned by Collectors of Customs, considering ordinary duties only.

III.—Statement showing the Values of, and Amounts of Duty Collected on, the Principal and other Dutiable Imported Commodities and Classes of Commodities, entered for Consumption in the United States from 1875 to 1889, inclusive.

(*From United States Official Returns.*)

Year ending June 30.	Breadstuffs.		Chemicals, Drugs, Dyes, and Medicines.		Cotton, Manufactures of.	
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	7,531,230	1,189,655	12,795,437	3,289,200	24,199,793	9,043,654
1876	8,097,100	1,600,187	10,658,525	2,901,879	19,850,107	7,984,686
1877	5,769,845	1,131,096	11,500,576	3,082,557	16,456,296	6,554,826
1878	4,323,228	1,029,314	9,815,386	2,811,061	16,464,305	6,496,961
1879	6,059,528	1,007,896	11,178,307	3,433,701	16,933,768	6,576,253
1880	5,944,684	1,356,541	13,499,085	4,079,818	25,723,252	9,976,418
1881	7,857,623	1,663,527	14,888,493	4,635,261	28,084,117	10,825,115
1882	13,457,049	2,369,032	14,161,116	4,981,453	31,285,306	12,227,103
1883	9,617,434	1,905,675	16,134,204	6,053,574	32,359,344	12,234,371
1884	6,229,665	907,125	13,089,656	3,716,490	28,638,479	11,479,942
1885	6,584,752	1,030,556	11,699,594	3,795,525	27,242,512	10,932,256
1886	7,164,362	1,042,404	12,796,388	4,347,626	29,236,071	11,752,207
1887	6,386,561	1,075,811	13,285,226	4,654,165	29,150,059	11,710,720
1888	8,215,337	1,115,811	12,814,526	4,622,442	28,706,703	11,491,897
1889	7,858,962	1,161,027	13,186,290	5,017,033	27,105,510	10,841,970

III.—Dutiable Imports entered for Consumption and Duties Collected, &c., 1875–1889—*continued.*

Year ending June 30.	Earthen, Stone, and China Ware.		Fancy Articles, Perfumery, &c.		Fruits, including Nuts.	
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	4,555,579	1,878,735	5,290,797	2,287,261	12,104,760	2,944,200
1876	4,230,335	1,757,729	4,362,632	1,867,990	11,915,267	3,115,230
1877	3,875,498	1,610,668	3,543,423	1,534,331	9,524,247	2,578,979
1878	4,087,727	1,696,256	3,729,298	1,557,777	10,084,839	2,691,104
1879	4,142,623	1,733,338	3,572,850	1,466,182	10,295,775	3,004,780
1880	5,614,204	2,356,330	5,383,477	2,258,650	12,695,779	3,401,414
1881	6,534,125	2,761,292	7,084,302	2,934,851	12,511,806	3,341,849
1882	7,020,109	3,600,745	9,654,979	3,913,245	18,047,937	4,427,135
1883	8,926,415	3,795,586	7,908,102	3,039,083	18,157,687	4,603,455
1884	4,613,607	2,570,507	8,052,914	2,898,444	16,500,859	4,420,556
1885	4,843,106	2,731,655	5,449,375	2,079,902	13,005,595	3,672,293
1886	4,992,215	2,829,540	5,934,380	2,456,399	12,973,308	3,498,569
1887	5,708,093	3,251,881	7,185,999	2,949,360	15,088,074	4,210,099
1888	6,262,338	3,568,277	7,237,822	3,022,742	15,106,551	4,477,535
1889	6,473,358	3,694,402	6,659,967	2,781,010	12,902,825	4,007,097

Year ending June 30.	Flax, Hemp, Jute, &c.				Glass, and manufactures of.	
	Unmanufactured.		Manufactures of.			
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	5,307,495	825,721	19,190,664	6,834,889	5,756,706	2,398,787
1876	6,050,882	1,056,445	16,607,799	5,909,607	4,804,544	2,166,355
1877	5,649,347	959,060	16,460,147	5,843,262	3,952,751	1,931,408
1878	5,254,773	832,229	16,203,558	5,724,848	3,331,980	1,700,877
1879	6,797,954	1,146,246	16,842,860	6,004,842	3,281,453	1,891,023
1880	8,871,485	1,415,540	23,276,964	8,245,270	5,133,285	2,811,368
1881	9,659,780	1,524,446	21,928,917	7,721,927	5,862,270	3,296,541
1882	11,342,807	1,664,502	23,222,506	8,138,234	6,753,537	3,845,710
1883	11,245,584	1,650,094	24,458,700	8,499,809	7,597,897	4,182,617
1884	11,211,618	1,672,079	22,562,653	7,746,405	7,553,185	4,205,638
1885	11,980,115	1,947,459	20,706,298	7,122,297	6,340,721	3,714,068
1886	10,242,118	1,841,726	21,370,523	7,406,090	6,341,058	3,694,924
1887	11,880,121	1,930,340	21,927,162	7,567,642	7,301,340	4,510,312
1888	16,597,150	2,388,002	23,015,588	7,914,093	7,721,453	4,799,252
1889	18,467,822	2,482,746	25,955,223	8,926,802	7,750,577	4,526,582

Year ending June 30.	Iron and Steel, and manufactures of.		Jewellery and Precious Stones.		Leather, and manufactures of.	
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	33,037,958	8,830,874	3,805,500	466,311	9,849,483	3,249,140
1876	23,099,869	6,836,190	2,904,818	365,007	8,787,930	3,051,572
1877	20,040,290	6,211,234	2,616,354	337,799	8,088,351	2,668,084
1878	18,422,882	5,949,988	3,141,877	340,154	7,338,127	2,529,211
1879	19,943,299	6,745,153	4,011,777	429,524	7,532,194	2,620,471
1880	61,994,614	23,244,800	6,841,928	707,736	11,769,482	3,411,437
1881	66,096,303	25,610,391	8,493,531	875,913	10,522,601	3,337,034
1882	70,551,497	29,012,931	8,792,453	942,339	12,215,203	3,785,327
1883	57,529,466	21,582,554	8,196,731	909,678	12,653,722	3,770,547
1884	42,917,747	14,799,117	9,377,546	1,024,246	11,362,891	3,158,854
1885	33,903,258	11,973,908	6,114,361	682,232	10,262,615	2,869,224
1886	38,631,777	14,631,876	8,367,838	900,474	11,466,414	3,262,233
1887	50,618,986	20,713,234	10,981,192	1,162,300	10,933,570	3,286,862
1888	51,079,970	21,283,832	11,032,311	1,182,334	11,671,497	3,479,249
1889	43,510,134	16,909,340	11,389,180	1,232,351	11,202,907	3,417,683

III.—Dutiable Imports entered for Consumption and Duties Collected, &c., 1875–1889—*continued.*

Year ending June 30.	Liquors.							
	Malt Liquors.		Distilled Spirits.		Wines.		Total.	
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	1,589,189	577,499	2,161,206	3,391,415	5,506,664	3,393,264	9,257,059	7,362,178
1876	1,131,951	425,318	1,861,315	2,947,644	4,697,986	2,981,352	7,691,252	6,354,314
1877	859,706	317,769	1,751,483	2,762,055	4,205,930	2,755,005	6,817,119	5,843,829
1878	640,546	240,292	1,538,193	2,459,490	4,069,014	2,468,444	6,247,753	5,168,226
1879	668,688	254,099	1,569,471	2,511,136	4,349,645	2,597,494	6,587,804	5,362,729
1880	678,507	283,296	1,751,134	2,788,531	5,649,033	3,091,926	8,078,674	6,163,753
1881	748,270	321,048	2,034,223	2,965,707	6,519,994	3,376,901	9,302,487	6,663,656
1882	937,806	417,202	2,215,064	3,161,522	7,238,530	3,604,929	10,391,400	7,183,653
1883	1,146,797	511,383	2,303,176	3,374,507	10,283,693	5,367,451	13,733,666	9,253,341
1884	1,119,200	533,241	1,987,069	3,141,391	4,805,040	2,589,255	7,911,309	6,263,887
1885	1,111,407	546,999	1,873,926	2,943,773	6,340,415	3,665,792	9,325,748	7,156,564
1886	1,206,257	585,102	1,826,059	2,834,696	6,753,472	3,774,349	9,785,788	7,194,147
1887	1,267,309	614,187	1,909,900	2,939,923	7,013,737	3,848,133	10,190,946	7,402,243
1888	1,353,890	666,666	1,972,287	2,981,772	7,310,190	4,014,806	10,636,367	7,663,244
1889	1,322,258	663,337	1,902,880	2,943,248	7,713,652	4,179,815	10,938,790	7,786,400

Year ending June 30.	Silk, manufactures of.		Sugar, Confectionery and Molasses.		Tobacco, and manufactures of.	
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	24,516,416	14,037,998	82,209,853	37,157,246	7,142,890	5,269,042
1876	23,709,220	13,872,984	75,742,467	41,898,576	6,187,481	4,701,516
1877	21,749,828	12,800,603	81,116,024	37,086,992	5,734,370	4,364,143
1878	20,548,583	12,151,042	87,237,898	38,759,288	6,073,322	4,604,606
1879	23,630,411	14,016,209	74,077,046	40,280,957	5,675,407	4,254,947
1880	31,460,947	18,556,398	77,039,788	42,210,410	6,179,239	4,681,400
1881	32,377,226	19,038,666	89,811,785	47,984,033	6,474,939	4,655,592
1882	38,328,251	22,633,137	94,523,797	49,207,279	8,216,132	6,000,961
1883	33,307,112	19,654,946	91,406,718	46,172,379	10,516,806	7,661,638
1884	38,030,574	18,962,210	94,392,570	48,923,465	8,697,751	6,945,652
1885	28,106,798	14,000,210	73,517,063	52,184,744	9,121,869	7,356,369
1886	28,055,855	13,938,097	76,746,461	51,778,948	10,315,311	8,311,114
1887	31,264,277	15,540,301	74,242,279	53,016,686	10,955,125	9,127,758
1888	32,942,629	16,351,685	68,973,214	52,007,880	12,314,429	9,734,987
1889	34,956,729	17,342,572	83,419,277	55,995,137	13,733,913	11,194,487

Year ending June 30.	Wood, and manufactures of.		Wool.			
			Manufactures of.		Unmanufactured.	
	Values.	Ordinary Duty.	Values.	Ordinary Duty.	Values.	Ordinary Duty.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	5,757,995	1,114,840	45,627,923	27,282,178	10,228,622	3,631,859
1876	4,725,592	985,173	34,372,726	22,519,106	7,887,616	2,787,208
1877	3,908,186	865,535	26,452,207	17,600,041	7,012,972	2,657,997
1878	3,782,710	849,951	25,703,392	17,176,549	6,995,367	2,714,396
1879	3,978,982	933,449	25,037,110	16,839,064	5,516,813	1,966,276
1880	6,159,086	1,336,952	31,834,547	21,864,153	17,913,666	7,374,217
1881	7,496,816	1,536,025	33,103,322	22,424,810	12,060,827	4,860,815
1882	8,967,291	1,696,867	37,284,823	25,398,363	10,333,359	3,854,653
1883	9,530,364	1,703,096	42,552,456	29,146,265	8,491,988	3,174,628
1884	9,387,833	1,609,810	41,484,872	27,478,400	13,593,299	4,522,826
1885	8,250,809	1,469,849	36,176,705	24,294,039	9,474,264	3,164,296
1886	7,772,442	1,423,301	40,536,509	27,278,528	13,794,313	5,126,108
1887	8,223,504	1,503,184	44,235,244	29,729,718	16,351,370	5,899,816
1888	9,381,281	1,685,060	47,158,648	32,213,121	14,062,100	4,729,487
1889	9,768,644	1,776,611	52,681,483	35,373,627	17,432,759	5,982,212

III.—Dutiable Imports entered for Consumption and Duties Collected, &c., 1875–1889—*continued.*

Year ending June 30.	All other Dutiable Articles.		Total Dutiable Merchandise.		
			Values.	Ordinary Duty.	
	Values.	Ordinary Duty.		Total.	Per Capita.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1875	51,637,953	15,178,037	379,795,113	154,271,805	3·50
1876	42,338,764	13,250,688	324,024,926	144,982,442	3·20
1877	38,721,407	12,560,763	298,989,240	128,223,207	2·75
1878	38,296,404	12,231,347	297,083,409	127,015,185	2·65
1879	41,646,254	13,445,985	296,742,215	133,159,025	2·70
1880	54,091,905	16,962,557	419,506,091	182,415,162	3·64
1881	57,910,336	17,869,267	448,061,588	193,561,011	3·76
1882	70,939,415	20,735,000	505,491,967	215,617,669	4·08
1883	69,591,988	20,666,363	493,916,384	209,659,699	3·87
1884	60,686,096	16,539,342	456,295,124	189,844,995	3·42
1885	54,562,262	15,141,204	386,667,820	177,319,550	3·11
1886	57,255,024	15,665,086	413,778,055	188,379,397	3·23
1887	64,416,194	17,789,992	450,325,322	212,032,424	3·54
1888	73,214,460	19,778,872	468,143,774	213,509,802	3·47
1889	69,462,418	18,252,685	484,856,768	218,701,774	3·36

IV.—Statement showing the Total Values of Imports of Merchandise into the United States by Countries and the Per Cent. of Merchandise Imported Free of Duty and Dutiable, during the Year ending 30th June 1890.

(*From United States Official Returns.*)

Countries.	Free of Duty.	Dutiable.	Total.	Per Cent. of	
				Free.	Dutiable.
	Dollars.	Dollars.	Dollars.		
Europe.					
Great Britain and Ireland :					
England	29,382,912	128,303,589	157,686,501	18·63	81·37
Scotland	977,184	18,640,118	19,617,302	4·99	95·01
Ireland	285,973	8,899,180	9,185,153	3·11	96·89
Total	30,646,069	155,842,887	186,488,956	16·43	83·57
Germany	12,029,482	86,808,201	98,837,683	12·17	87·83
France	10,880,297	66,792,014	77,672,311	14·01	85·99
Italy	10,241,323	10,088,728	20,330,051	50·38	49·62
Netherlands	2,457,523	14,571,710	17,029,233	14·44	85·56
Switzerland	434,075	14,007,875	14,441,950	3·00	97·00
Belgium	1,361,145	7,975,337	9,336,482	14·58	85·22
Austria-Hungary	819,820	8,511,558	9,331,378	8·78	91·22
Spain	638,077	4,650,460	5,288,537	12·06	87·94
Sweden and Norway	87,599	3,447,291	3,534,890	2·48	97·52
Russia, on the Baltic and White Seas	625,841	1,376,338	2,002,179	31·25	68·75
Turkey in Europe	496,040	930,509	1,426,549	34·75	65·25
Portugal	1,177,256	241,053	1,418,309	83·02	16·98
Russia on the Black Sea	124,477	1,179,965	1,304,442	9·51	90·49
Greece	21,968	1,103,130	1,125,098	1·94	98·06
Denmark	82,526	155,982	238,508	34·60	65·40
Greenland, Iceland, and the Faroe Islands	115,158	180	115,338	99·88	·12
Azore, Madeira, and Cape Verde Islands	17,062	20,753	37,815	45·14	54·86
Gibraltar	19,487	8,070	27,557	70·86	29·14
Total Europe	72,275,225	377,712,041	449,987,266	16·06	83·94
British North American Possessions.					
Quebec, Ontario, Manitoba, and the North-West Territory	8,944,158	22,166,435	31,110,593	28·75	71·25
Nova Scotia, New Brunswick, and Prince Edward Island	2,695,007	2,790,963	5,485,970	49·13	50·87
British Columbia	380,515	2,065,899	2,446,414	15·55	84·45
Newfoundland and Labrador	119,809	234,194	354,003	33·79	66·21
Total British North American Possessions	12,139,489	27,257,491	39,396,980	30·81	69·19
Miquelon, Langleyard St. Pierre Islands	824	36,471	37,295	97·78	2·22
Mexico	15,536,100	7,154,815	22,690,915	68·47	31·53
British Honduras	174,372	12,459	186,831	93·35	6·65

IV.—Total Values of Imports of Merchandise and Per Cent. of Merchandise Imported during the Year ending 30th June 1890—*continued*.

Countries.	Free of Duty.	Dutiable.	Total.	Per Cent. of	
				Free.	Dutiable.
	Dollars.	Dollars.	Dollars.		
Central American States.					
Guatemala	2,257,222	24,459	2,281,681	98·96	1·04
Costa Rica	1,675,841	870	1,676,711	99·99	·01
Nicaragua	1,655,372	318	1,655,690	99·99	·01
Salvador	1,384,112	69,846	1,453,958	95·19	4·81
Honduras	980,681	3,723	984,404	99·66	·34
Total Central American States	7,953,228	99,216	8,052,444	98·77	1·23
West Indies.					
Cuba	2,761,711	51,039,880	53,801,591	5·13	94·87
British West Indies	4,729,458	10,135,560	14,865,018	31·82	68·18
Porto Rico	176,394	3,877,232	4,053,626	4·34	95·66
Hayti	2,419,402	1,819	2,421,221	99·93	·07
San Domingo	230,841	1,720,172	1,951,013	11·83	88·17
Danish West Indies	55,429	533,310	588,739	9·41	90·59
Dutch West Indies	125,056	68,980	194,036	64·46	35·54
French West Indies	4,447	124,550	128,997	5·00	95·00
Total West Indies	10,502,738	67,501,503	78,004,241	13·45	86·55
South America.					
Brazil	57,604,846	1,713,910	59,318,756	97·11	2·89
Venezuela	10,960,770	5,995	10,966,765	99·95	·05
Argentine Republic	3,888,381	1,513,316	5,401,697	72·00	18·00
Guianas: British	1,659	4,325,316	4,326,975	·04	99·96
„ Dutch	462,104	112,010	574,114	80·51	19·49
„ French	17,647	—	17,647	100·00	—
Total	481,410	4,437,326	4,918,736	9·77	90·23
Colombia	3,570,594	4,659	3,575,253	99·88	·12
Chili	2,987,183	196,066	3,183,249	93·85	6·15
Uruguay	1,723,357	31,546	1,754,903	98·20	1·80
Ecuador	533,994	1,066	535,060	99·81	·19
Peru	325,853	25,842	351,695	92·61	7·38
Bolivia	30	—	30	100·00	—
Total South America	82,076,418	7,929,726	90,006,144	91·19	8·81
Asia and Oceanica.					
Japan	18,910,555	2,192,769	21,103,324	89·61	10·39
British East Indies	11,957,171	8,847,148	20,804,319	57·48	42·52
China	11,322,805	4,927,666	16,260,471	69·70	30·30
Hawaiian Islands	12,309,758	4,150	12,313,908	99·97	·03
Philippine Islands	33,158	11,559,468	11,592,626	·28	99·72
Dutch East Indies	3,060,997	2,730,253	5,791,250	52·86	47·14
British Australasia	2,176,462	2,101,214	4,277,676	50·89	49·11
Turkey in Asia	656,793	1,780,315	2,437,108	26·95	73·05
Hong Kong	290,059	679,686	969,745	29·91	70·09
French Possessions in Oceanica	160,461	11,897	172,358	93·13	6·87
Russia, Asiatic	103,184	74	103,248	99·93	·07
Portuguese East Indies	2,147	—	2,147	100·00	—
All other Asia and Oceanica	3,816	31,395	35,211	10·89	89·19
Total Asia and Oceanica	60,997,366	34,866,035	95,863,401	63·63	36·37
Africa.					
British Africa	233,603	741,718	975,321	23·93	76·07
Turkey in Africa	716,558	42,564	759,122	94·41	5·59
French Africa	188,974	232,743	421,717	44·81	55·19
Spanish Africa	30,887	51,195	82,082	37·57	62·43
Liberia	21,790	105	21,895	99·50	·50
Portuguese Africa	23	—	23	100·00	—
All other Africa	1,060,825	492	1,061,317	99·99	·01
Total Africa	2,252,660	1,068,817	3,321,477	67·83	32·17
All other Countries.					
British Possessions, all other	1,709,648	1,928	1,711,630	99·89	·11
All other islands and ports	50,561	1,224	51,785	97·80	2·20
Total all other Countries	1,760,209	3,206	1,763,415	99·84	·16
Grand Total	265,668,629	523,641,780	789,310,409	33·66	66·34

V.—Statement showing the Quantities and Values of the Principal and Other Articles Imported into the United Kingdom from the United States in each of the Years from 1886 to 1890 inclusive.

(*From the "Annual Statement of the Trade of the United Kingdom."*)

Principal and Other Articles.		Quantities.					Value.				
		1886.	1887.	1888.	1889.	1890.	1886.	1887.	1888.	1889.	1890.
							£	£	£	£	£
Animals, Living:											
Oxen and Bulls	*No.*	113,756	94,642	142,865	294,124	384,198	2,270,831	1,849,307	2,841,291	5,793,296	7,351,981
Sheep and Lambs	„	5,551	1,027	1,203	18,690	3,904	10,702	2,040	1,956	36,288	7,900
Swine	„	—	—	—	—	1,086	—	—	—	—	4,054
Horses	„	231	141	145	236	364	11,975	6,786	8,790	13,707	20,170
Bacon and Hams	*Cwts.*	3,430,087	3,023,301	2,523,140	3,429,733	4,028,848	6,314,321	6,339,238	5,576,407	7,046,436	7,474,737
Beef:											
Fresh	„	762,226	643,320	784,429	1,275,948	1,693,148	1,767,803	1,453,456	1,813,382	2,826,516	3,629,939
Salted	„	184,935	202,729	213,779	251,476	263,052	305,948	308,570	325,477	347,412	358,912
Books	„	8,327	8,117	8,034	7,362	6,571	54,672	52,310	51,113	47,750	47,297
Butter	„	42,390	52,392	23,628	110,292	84,553	160,633	213,987	95,005	449,222	322,385
Margarine (Butterine)	„	621	126	723	833	965	1,568	317	2,065	2,267	2,440
Caoutchouc	„	7,222	7,443	8,914	9,927	13,749	25,901	31,337	73,421	50,812	89,832
„ Manufactures	*Lbs.*	185,488	204,542	374,410	416,388	567,333	27,181	25,479	40,990	50,397	62,056
Cheese	*Cwts.*	856,109	760,920	812,330	825,670	919,408	1,837,487	1,851,004	1,906,167	1,895,679	2,081,546
Clocks, and parts thereof	*Value*	—	—	—	—	—	74,018	93,307	91,741	88,918	106,285
Coffee, Raw	*Cwts.*	32,153	49,721	36,642	38,197	34,060	98,232	207,015	134,686	155,375	149,775
Copper:											
Ore	*Tons*	2,035	212	2,706	2,828	2,843	26,446	3,226	60,074	56,002	56,696
Regulus	„	16,105	24,247	35,919	43,005	31,971	402,689	633,362	1,439,598	1,203,494	901,088
Unwrought and Part Wrought	„	2,121	2,043	4,943	4,125	1,195	90,644	85,567	393,325	217,068	62,013
Corn:											
Wheat	*Cwts.*	24,648,581	30,530,263	14,643,572	17,009,036	17,201,063	9,518,931	11,991,578	5,683,088	6,819,175	6,894,807
Barley	„	49,809	389,169	52,420	388,636	415,333	23,657	153,555	22,338	160,891	150,635
Oats	„	412,624	17,195	101	148,946	2,010,451	126,766	4,924	34	43,276	620,404
Pease	„	591,894	714,729	176,481	347,790	624,445	186,950	217,883	54,437	113,345	201,072
Maize or Indian Corn	„	16,701,472	11,201,831	9,837,536	22,501,135	23,226,600	4,093,321	2,786,476	2,643,174	5,325,498	5,153,537
Wheatmeal and Flour	„	11,425,251	14,860,415	12,558,640	10,043,720	12,025,800	6,171,363	8,048,616	6,837,212	5,661,663	6,734,008
Oatmeal	„	214,594	106,805	41,591	168,696	264,534	116,168	54,650	21,719	85,648	136,023
Cotton:											
Raw	„	11,540,508	11,222,272	12,049,820	12,712,606	11,756,758	28,555,402	28,414,597	31,126,787	33,545,271	31,395,055
Manufactures	*Value*	—	—	—	—	—	213,624	452,437	259,320	266,173	229,053
Drugs, not otherwise enumerated	„	—	—	—	—	—	101,472	94,440	122,571	124,340	128,194
Dye Stuffs: Extracts	„	—	—	—	—	—	58,630	69,795	65,343	47,892	46,199
Farinaceous Substances, not otherwise enumerated	„	—	—	—	—	—	26,918	22,013	34,077	25,911	35,003
Fish	*Cwts.*	342,529	295,391	328,979	463,062	437,152	518,742	406,498	552,340	940,067	735,864
Fruit:											
Raw, Apples	*Bushels*	1,647,052	997,413	1,648,890	1,285,570	503,952	478,865	295,108	476,553	358,070	164,329
Unenumerated	„	9,163	3,264	15,233	7,145	5,737	5,424	1,729	5,635	4,150	4,114
Hair, not otherwise enumerated	*Value*	—	—	—	—	—	69,056	50,824	36,619	61,859	65,991
Hemp	*Cwts.*	35,012	1,344	23,357	4,419	24,464	36,367	1,501	36,679	9,601	36,241
Hides, Raw	„	2,402	20,143	8,015	25,049	50,453	7,609	50,606	17,514	54,195	114,207
Hops	„	33,928	36,343	89,295	77,529	73,448	108,213	111,086	346,313	272,115	375,930
Iron and Steel Manufactures:											
Sewing Machines	*Value*	—	—	—	—	—	123,139	109,430	94,099	119,316	129,615
Unenumerated	*Cwts.*	53,635	77,983	100,335	136,137	136,679	137,120	200,516	257,341	381,836	387,481
Lard	„	796,724	833,265	833,649	1,150,195	1,248,947	1,330,467	1,401,731	1,708,948	2,005,343	2,049,747
Lead, Pig or Sheet	*Tons*	4,829	3,075	6,189	4,588	6,073	61,915	39,117	83,821	60,390	85,759
Leather	*Lbs.*	27,211,573	34,297,211	37,438,426	40,484,991	44,411,793	1,419,477	1,638,802	1,720,538	2,209,065	2,019,359

V.—Statement showing the Quantities and Values of the Principal and other Articles Imported into the United Kingdom from the United States in each of the Years from 1886 to 1890 inclusive—*continued.*

Principal and other Articles.	Quantities.					Value.				
	1886.	1887.	1888.	1889.	1890.	1886.	1887.	1888.	1889.	1890.
						£	£	£	£	£
Manures:										
Phosphate of Lime and Rock — — — *Tons*	144,623	165,275	111,369	122,554	177,283	324,358	334,129	209,810	273,046	447,358
Unenumerated — — „	535	322	691	1,862	1,882	284	436	714	547	4,279
Meat, Unenumerated:										
Salted or Fresh — — *Cwts.*	875	2,451	3,378	13,720	16,815	1,647	5,322	6,528	28,175	32,578
Preserved, otherwise than by Salting — — „	293,645	228,823	263,218	411,077	514,860	664,269	533,659	630,113	931,339	1,138,163
Musical Instruments — — *Value*	—	—	—	—	—	118,901	109,654	137,682	152,741	184,272
Mutton, Fresh — — *Cwts.*	6,369	2,289	7,157	1,609	134	15,498	3,600	10,027	3,093	273
Naphtha, Wood, not potable — *Gallons*	—	28,786	73,071	26,493	2,390	—	5,424	13,323	5,020	557
Oil:										
Sperm — — — *Tons*	236	601	171	622	113	11,756	27,262	8,020	25,725	5,679
Train, or Blubber — — „	1,068	2,401	731	3,087	3,309	21,380	54,034	12,991	65,644	63,110
Animal — — — *Cwts.*	94,348	115,844	105,243	91,155	77,588	158,806	208,169	200,083	184,571	144,346
Turpentine — — „	286,432	348,036	347,908	387,281	410,197	383,717	460,636	504,888	637,770	629,630
Chemical, Essential, or Perfumed — — *Lbs.*	40,774	84,765	63,698	54,986	74,080	24,281	33,093	29,518	18,142	26,130
Oil-Seed Cake — — — *Tons*	236,098	202,355	187,891	194,625	220,256	1,514,573	1,209,915	1,184,210	1,292,594	1,355,853
Paraffine — — — — *Cwts.*	267,351	321,156	340,441	306,338	489,149	411,824	443,819	437,228	361,363	620,063
Perfumery — — — *Lbs.*	721,025	758,784	794,222	801,351	654,364	24,838	33,395	32,940	30,870	22,873
Petroleum — — — *Gallons*	68,034,623	68,200,028	72,217,660	70,739,663	70,903,026	1,993,873	1,894,956	2,049,844	1,932,856	1,719,654
Pork, Salted — — — *Cwts.*	212,907	191,700	149,801	192,021	204,577	295,502	274,698	237,591	285,261	282,174
Rosin — — — „	1,155,695	1,076,743	1,305,178	1,317,500	1,584,739	287,627	245,093	266,814	289,979	361,922
Seeds, Clover, and Grass — „	31,113	60,049	66,526	74,210	131,033	79,055	132,942	148,067	160,787	261,053
Silver Ore — — — *Value*	—	—	—	—	—	148,903	95,240	109,889	217,388	243,504
Skins and Furs, of all Sorts — „	—	—	—	—	—	633,573	603,482	547,173	766,048	429,880
Sugar:										
Refined, and Candy — *Cwts.*	1,423,323	775,853	41,605	10,207	292,895	1,229,809	622,409	38,942	9,990	245,534
Unrefined — — „	21,013	18,507	30,607	1,667	14,854	12,542	10,180	19,417	1,840	10,814
Molasses — — — „	375,750	230,023	278,682	325,522	518,965	117,755	76,908	85,309	119,981	169,081
Tallow and Stearine — — „	341,675	329,669	310,929	420,880	588,221	433,750	377,197	387,630	535,958	717,383
Tar — — — — *Barrels*	9,049	9,052	11,685	9,478	20,303	4,155	4,727	5,373	5,776	12,523
Tobacco:										
Unmanufactured — — *Lbs.*	70,458,667	62,130,054	36,933,746	64,413,213	53,428,799	2,019,600	1,794,016	1,100,055	1,772,571	1,577,853
Manufactured — — „	2,086,985	1,992,957	1,720,022	2,715,782	2,181,285	662,269	605,241	617,966	1,217,812	952,652
Vegetables, Raw — — *Value*	—	—	—	—	—	20,627	28,658	43,856	29,924	48,703
Watches, and parts thereof — „	—	—	—	—	—	53,497	33,621	53,745	28,904	26,507
Wax — — — — — *Cwts.*	6,074	4,318	2,003	3,514	2,027	27,107	32,852	10,494	17,871	9,849
Wood and Timber:										
Hewn — — — *Loads*	75,404	83,437	101,932	148,733	151,697	284,514	341,571	413,148	634,692	615,140
Sawn or Split — — „	235,326	205,184	265,114	380,126	308,424	631,374	554,458	734,662	1,221,485	932,873
Staves — — — „	20,204	19,691	21,446	25,456	21,831	123,030	114,433	139,152	164,320	156,348
Furniture Woods and Hardwoods — — *Tons*	24,238	32,533	42,064	49,818	48,768	179,711	234,139	295,234	363,472	365,649
House Frames, Fittings, and Joiners' Work *Value*	—	—	—	—	—	132,807	109,653	117,049	154,826	162,924
Wool: Sheep or Lambs' — — *Lbs.*	546,016	624,529	456,888	849,880	716,827	22,608	18,108	14,569	34,878	22,186
All other Articles — — — *Value*	—	—	—	—	—	1,547,772	1,657,691	1,846,467	2,408,873	2,677,211
TOTAL — — — —	—	—	—	—	—	81,600,197	83,049,074	79,763,018	95,461,475	97,283,349

VI.—Statement showing the Quantities and Values of the Principal and Other Articles of British and Irish Produce or Manufacture Exported from the United Kingdom to the United States in each of the Years 1886 to 1890 inclusive.

(From the "Annual Statement of the Trade of the United Kingdom.")

Principal and other Articles.		Quantities.					Value.				
		1886.	1887.	1888.	1889.	1890.	1886.	1887.	1888.	1889.	1890.
							£	£	£	£	£
Alkali	*Cwts.*	3,455,700	3,289,700	3,444,300	3,394,300	3,984,000	1,006,723	929,667	871,606	862,659	1,256,805
Animals:											
Horses	*No.*	1,173	1,745	1,660	1,113	938	72,004	67,754	88,716	70,909	84,819
Unenumerated	*Value*	—	—	—	—	—	22,683	20,805	11,864	13,311	14,974
Apparel and Haberdashery	„	—	—	—	—	—	302,188	335,469	329,535	396,322	459,885
Arms, Ammunition, and Military Stores	„	—	—	—	—	—	103,525	80,025	59,963	84,171	97,617
Bags and Sacks, Empty	*Dozens*	280,447	297,473	195,033	151,992	83,892	32,664	40,357	33,705	33,752	18,799
Beer and Ale	*Barrels*	38,365	42,591	45,850	42,011	48,991	167,217	180,035	203,793	179,660	218,883
Bleaching Materials	*Cwts.*	944,600	992,000	938,500	860,400	951,400	305,130	368,392	357,581	314,391	278,619
Books, printed	„	36,117	40,771	43,685	44,313	43,201	293,982	334,857	369,877	360,517	367,872
Caoutchouc, Manufactures of	*Value*	—	—	—	—	—	57,650	47,322	44,497	56,306	64,763
Cement	*Tons*	97,915	201,215	187,058	196,515	236,818	204,716	392,913	354,105	385,962	484,861
Chemical Products and Preparations (including Dye Stuffs)	*Value*	—	—	—	—	—	400,476	399,010	414,750	499,158	499,507
Clay, and Manufactures of	„	—	—	—	—	—	47,411	63,113	69,525	82,071	99,171
Clocks, Watches, and parts thereof	„	—	—	—	—	—	55,863	42,843	32,232	33,323	30,665
Coal, Cinders, and Fuel	*Tons*	274,625	206,165	199,440	80,755	152,016	149,720	128,991	121,483	67,741	115,236
Coal, Products of, &c., (including Naphtha, Paraffine, Paraffine Oil, and Petroleum)	*Value*	—	—	—	—	—	5,963	6,365	12,289	13,212	36,797
Cordage and Twine	*Cwts.*	10,195	4,262	4,320	5,382	10,562	21,989	11,287	14,445	11,047	23,141
Cotton Yarn	*Lbs.*	829,700	807,000	582,600	881,600	941,400	59,042	68,362	44,272	78,762	77,608
Cottons, Entered by the Yard	*Yards*	45,251,650	44,028,500	40,313,200	49,128,600	58,811,800	1,148,955	1,055,219	878,852	1,015,688	1,299,200
„ „ at Value	*Value*	—	—	—	—	—	1,154,643	1,355,964	1,264,613	1,290,932	1,435,870
Earthen and China Ware	„	—	—	—	—	—	778,322	865,394	886,502	874,423	904,557
Flax and Hemp, dressed and undressed	*Cwts.*	26,755	31,573	37,820	33,178	30,512	137,339	159,411	208,399	184,059	170,498
Furniture, Cabinet and Upholstery Wares	*Value*	—	—	—	—	—	51,558	53,621	49,758	48,704	48,201
Glass Manufactures	„	—	—	—	—	—	216,929	258,424	223,361	187,026	185,501
Hardwares and Cutlery, Unenumerated	„	—	—	—	—	—	323,575	378,339	364,537	400,474	393,309
Hats of all Sorts	*Dozens*	15,573	26,322	26,362	29,336	44,719	21,905	36,191	44,445	50,845	68,214
Hides, Raw	*Cwts.*	51,991	57,032	55,401	6,872	22,587	101,093	128,898	98,433	11,955	41,364
Implements and Tools	*Value*	—	—	—	—	—	16,310	20,750	19,239	32,996	40,188
Instruments and Apparatus: Surgical, Anatomical, and Scientific	„	—	—	—	—	—	26,827	31,772	35,977	34,148	43,758
Jute Yarn	*Lbs.*	16,758,800	12,567,300	16,681,800	13,994,500	12,220,600	128,299	113,881	160,139	159,765	138,341
„ Manufactures: Piece goods	*Yards*	119,464,700	127,198,200	130,291,400	139,479,900	152,429,100	905,737	951,102	1,063,015	1,333,600	1,337,219
Leather, Wrought and Unwrought	*Value*	—	—	—	—	—	181,786	208,619	178,100	188,435	196,662
Linen Yarn	*Lbs.*	1,329,600	1,686,200	769,300	683,900	1,074,900	44,795	47,019	20,870	18,033	28,242

VI.—STATEMENT showing the QUANTITIES nd VALUES of the PRINCIPAL and OTHER ARTICLES of BRITISH and IRISH PRODUCE or MANUFACTURES EXPORTED from the UNITED KINGDOM to the UNITED STATES in each of the Years 1886 to 1890 inclusive—*continued.*

Principal and Other Articles.		Quantities.					Values.				
		1886.	1887.	888.	1889.	1890.	1886.	1887.	1888.	1889.	1890.
							£	£	£	£	£
Linens, Entered by the Yard	*Yards*	83,116,500	81,910,900	88,598,500	94,222,600	98,226,600	1,965,570	2,058,553	2,003,430	2,105.104	2,103,926
„ at Value	*Value*	—	—	—	—	—	560,616	636,464	738,995	794,310	816,272
Machinery and Mill Work	„	—	—	—	—	—	515,061	575,780	579,330	890,421	720,246
Manure	„	—	—	—	—	—	78,073	51,227	43,295	61,889	79,628
Medicines, Drugs, and Medicinal Preparations	„	—	—	—	—	—	26,782	40,673	36,152	56,533	94,924
Metals: Iron, Wrought and Unwrought	*Tons*	808,857	1,286,110	642,671	578,941	530,047	5,780,580	7,630,209	5,936,795	6,187,286	6,410,757
Copper, Wrought and Unwrought	*Cwts.*	12,350	7,524	3,656	11,375	11,426	26,991	18,586	13,570	31,948	35,896
Tin, Unwrought	„	5,601	5,233	11,195	5,056	5,371	27,559	30,309	73,976	24,321	26,079
Unenumerated, and Manufactures thereof	*Value*	—	—	—	—	—	252,755	117,235	96,719	89,436	159,713
Oil and Floor Cloth	*Sq. Yds.*	862,500	1,026,900	877,400	1,460,600	914,900	70,789	78,910	68,409	83,354	63,296
Painters' Colours and Materials	*Value*	—	—	—	—	—	111,191	115,725	103,815	147,163	158,406
Paper, of all Sorts	*Cwts.*	18,664	16,127	22,633	24,429	31,004	66,530	59,907	76,131	74,735	94,952
Pickles, Vinegar, Sauces, &c.	*Value*	—	—	—	—	—	177,343	210,438	249,633	236,130	301,227
Prints, Engravings, Drawings, &c.	„	—	—	—	—	—	53,405	56,669	46,082	40,207	35,995
Provisions (including Meat)	„	—	—	—	—	—	185,379	99,966	95,922	12,654	10,839
Rags, and other Materials for making Paper	*Tons*	46,705	54,969	52,018	52,199	44,961	363,403	436,210	435,941	441,922	369,114
Salt	„	214,834	172,951	149,154	119,087	113,990	214,582	160,972	125,131	130,887	128,259
Seeds, of all Sorts	*Cwts.*	18,159	16,049	11,085	11,776	14,743	29,279	24,553	18,839	19,921	24,609
Silk, Thrown, Twist or Yarn	*Value*	—	—	—	—	—	106,014	89,835	105,406	143,016	234,503
„ Manufactures	„	—	—	—	—	—	808,416	924,510	1,223,967	1,155,417	992,467
Skins and Furs, of all Sorts	„	—	—	—	—	—	615,470	726,987	768,051	696,093	985,629
Soap	*Cwts.*	8,923	9,598	9,020	13,025	14,394	32,330	42,788	37,636	49,300	56,107
Stationery, other than Paper	*Value*	—	—	—	—	—	81,969	75,551	75,622	82,187	82,944
Stones and Slates	„	—	—	—	—	—	47,333	58,718	66,580	86,834	107,938
Sugar, Refined, and Candy	*Cwts.*	795	809	13,341	303	189	610	557	9,393	262	123
Telegraphic Wires and Apparatus	*Value*	—	—	—	—	—	7,764	3,234	72,839	5,494	25,626
Wool, Sheep and Lambs'	*Lbs.*	12,426,300	10,854,300	14,311,400	12,307,200	11,481,500	453,142	445,008	525,825	470,104	405,330
Woollen and Worsted Yarn	„	2,498,600	1,195,800	1,028,700	1,062,200	89,700	250,635	133,756	117,573	119,077	114,418
Woollens, Entered by the Yard	*Yards*	53,489,300	46,865,800	55,142,100	64,590,400	67,402,200	3,880,976	3,918,316	4,268,599	4,839,194	4,812,325
„ „ at Value	*Value*	—	—	—	—	—	302,845	319,584	331,596	350,056	335,507
Yarn, Alpaca, Mohair, and other Sorts	*Lbs.*	570,900	243,900	189,900	406,400	262,100	41,375	31,443	27,210	53,702	33,428
All other Articles	*Value*	—	—	—	—	—	1,143,090	1,192,956	1,597,120	1,489,728	1,677,499
TOTAL		—	—	—	—	—	26,824,876	29,547,800	28,897,060	30,263,942	32,068,128

VII.—STATEMENT showing the QUANTITIES and VALUES of the PRINCIPAL and OTHER ARTICLES of FOREIGN and COLONIAL PRODUCE or MANUFACTURE exported from the UNITED KINGDOM to the UNITED STATES in each of the years 1886 to 1890 inclusive.

(*From the "Annual Statement of the Trade of the United Kingdom."*)

Principal and Other Articles.		Quantities.					Value.				
		1886.	1887.	1888.	1889.	1890.	1886.	1887.	1888.	1889.	1890.
							£	£	£	£	£
Animals: Horses	*No.*	102	342	546	483	312	3,965	13,316	23,108	29,977	9,104
Art, Works of (including Pictures)	*Value*	—	—	—	—	—	12,879	67,848	16,867	16,169	6,320
Bristles	*Lbs.*	163,823	156,775	131,357	120,729	163,872	27,118	28,067	22,778	26,535	24,280
Caoutchouc	*Cwts.*	51,766	44,824	49,979	46,617	57,863	607,270	467,063	455,336	472,778	643,360
Chemical Manufactures and Products Unenumerated	*Value*	—	—	—	—	—	37,823	113,944	125,629	116,258	77,387
China and Earthenware	*Cwts.*	9,602	11,258	5,186	6,513	4,835	33,731	34,761	15,578	20,909	16,699
Cocoa	*Lbs.*	234,089	764,769	641,235	830,950	1,223,174	7,976	27,792	23,460	31,812	56,031
Coffee	*Cwts.*	13,152	15,271	31,745	20,585	67,162	40,467	59,769	114,227	86,947	272,561
Cordage, Twine, and Cable Yarn	*Value*	—	—	—	—	—	18,631	19,024	11,297	7,497	5,511
Cotton, Raw	*Cwts.*	27,112	32,503	59,898	56,364	63,079	89,766	106,508	191,590	193,070	228,459
Cotton Manufactures	*Value*	—	—	—	—	—	86,457	75,498	97,089	183,020	29,377
Drugs: Bark, Peruvian	*Cwts.*	19,669	33,494	22,753	20,071	19,665	93,768	110,441	72,267	42,709	47,032
Opium	*Lbs.*	119,534	116,646	177,406	140,447	103,893	66,167	72,788	109,653	79,639	63,213
Unenumerated	*Value*	—	—	—	—	—	104,686	141,524	130,994	112,038	160,131
Dyeing or Tanning Stuffs: Cochineal	*Cwts.*	3,598	2,012	1,333	2,296	987	23,739	12,367	7,490	11,301	5,470
Cutch and Gambier	*Tons*	1,379	3,116	3,171	3,504	5,015	36,531	79,348	81,051	106,130	134,226
Indigo	*Cwts.*	11,001	15,466	10,385	14,900	11,893	202,778	340,439	197,835	300,384	202,962
Unenumerated	„	15,783	26,306	40,693	36,528	28,775	40,325	62,274	95,427	83,315	55,968
Farinaceous Substances	*Value*	—	—	—	—	—	24,771	29,707	37,870	37,332	45,450
Feathers: For Beds	*Cwts.*	2,992	1,746	3,354	6,263	5,018	21,643	11,490	16,434	33,396	24,760
Ornamental	*Lbs.*	76,360	101,163	115,434	83,506	237,329	167,169	158,741	125,684	121,611	228,775
Fish, Cured or Salted	*Cwts.*	46,634	97,363	90,298	84,067	101,866	66,189	132,374	83,186	77,161	91,811
Flax, dressed, undressed, and Tow or Codilla of Flax	„	43,121	60,057	69,337	83,526	99,457	60,126	71,448	92,761	135,808	129,686
Fruit: Almonds	„	5,402	7,684	5,581	14,146	13,609	15,989	29,585	22,422	47,015	49,754
Currants	„	21,651	8,326	4,131	7,891	9,863	26,233	9,154	5,198	8,492	11,040
Figs and Fig Cake	„	10,281	11,284	4,071	13,822	23,175	19,513	16,515	6,295	17,054	34,544
Nuts used as Fruit	*Value*	—	—	—	—	—	19,947	34,516	14,506	23,492	67,751
Oranges and Lemons	*Bushels*	325,014	173,792	303,362	251,031	192,699	95,763	55,745	86,027	68,303	49,553
Raisins	*Cwts.*	23,940	11,471	26,878	24,159	26,401	33,585	15,507	34,132	34,561	37,994
Raw, Unenumerated	*Bushels*	227,129	163,245	174,578	91,364	67,375	112,476	67,379	80,793	45,921	35,517
Dried, Unenumerated	*Cwts.*	76,750	99,908	81,721	76,662	127,966	65,137	80,532	75,950	57,049	103,092
Glass of all Kinds	„	8,329	14,763	27,394	22,259	22,564	23,436	35,247	47,051	32,967	20,910
Gum: Lac, Seed, Shell, Stick and Dye	„	23,393	24,159	30,245	36,136	27,813	74,597	69,951	91,891	131,166	114,636
Of all other Sorts	„	30,351	25,764	20,995	22,738	24,901	112,355	103,154	91,707	90,714	95,075
Hair: Goats' Hair or Wool	*Lbs.*	2,214,560	1,522,878	834,890	1,938,656	1,338,928	133,651	51,274	27,018	90,248	48,756
Of all other Sorts	*Value*	—	—	—	—	—	204,238	135,660	232,301	203,129	225,348
Hemp, Dressed, and Undressed, and Tow or Codilla of Hemp	*Cwts.*	117,583	179,027	328,046	443,131	460,807	174,787	298,671	506,189	597,110	761,542
Hides, Raw	„	217,554	135,409	127,407	76,221	102,952	615,012	366,018	354,494	215,509	285,905
Hops	„	45,096	8,928	2,751	4,707	4,126	142,580	22,108	8,024	16,447	14,711
Ivory: Teeth, Elephants', Sea Cow, &c.	„	1,321	1,437	1,159	1,829	1,688	73,752	82,885	66,634	107,743	120,591

VII.—Statement showing the Quantities and Values of the Principal and Other Articles of Foreign and Colonial Produce or Manufacture exported from the United Kingdom to the United States in each of the Years 1886 to 1890, inclusive—*continued.*

Principal and Other Articles.		Quantities.					Value.				
		1886.	1887.	1888.	1889.	1890.	1886.	1887.	1888.	1889.	1890.
							£	£	£	£	£
Jute	*Tons*	1,857	1,253	1,150	2,978	2,235	20,712	15,702	14,604	42,607	22,232
Lace	*Value*	—	—	—	—	—	23,793	23,255	31,999	85,344	33,315
Leather, Dressed and Undressed	*Lbs.*	3,660,440	4,126,099	5,319,736	6,019,033	6,502,349	292,439	331,961	505,313	512,523	535,929
Linen Manufactures	*Value*	—	—	—	—	—	12,542	24,964	13,719	17,457	14,889
Metals: Iron Bars, &c.	*Tons*	29,409	34,065	41,008	37,274	40,620	278,019	330,103	338,152	281,999	317,445
Steel, Unwrought	„	6,959	7,023	5,535	5,945	1,550	55,163	49,307	43,425	41,936	14,747
Iron and Steel Manufactures, Unenumerated	*Cwts.*	176,681	203,319	92,484	47,877	30,044	115,148	111,450	40,396	40,233	37,616
Lead, Pig or Sheet	*Tons*	3,206	1,082	2,351	419	2,265	41,028	13,253	33,126	5,560	32,030
Tin, in Blocks, Ingots, Bars, or Slabs	*Cwts.*	190,724	164,420	223,439	227,748	198,282	927,851	903,557	1,288,635	1,059,052	946,693
Precious Stones, Unset	*Value*	—	—	—	—	—	299,663	225,387	207,868	183,652	155,212
Quicksilver	*Lbs.*	923,427	786,590	367,425	597,535	1,246,072	78,400	71,427	37,678	66,750	158,379
Rags and other Materials for making Paper	*Tons*	33,991	35,557	41,989	44,631	41,828	346,832	338,918	385,152	410,153	345,527
„ Woollen, applicable to other uses than manure, torn-up or not	„	263	355	54	28	14	2,895	3,314	947	484	405
Rice	*Cwts.*	125,385	134,481	275,791	126,358	128,704	57,513	58,638	127,370	56,727	63,691
Seeds, Flax or Linseed	*Qrs.*	21	18,950	54,403	182,157	60,644	62	34,577	107,196	373,163	128,166
„ Unenumerated, for expressing Oil therefrom	„	19,786	5,091	9,524	21,027	21,930	38,129	9,961	15,990	41,569	43,129
„ Unenumerated, not for Oil	*Cwts.*	29,595	44,456	40,592	42,275	26,514	24,669	30,735	26,534	26,216	13,080
Silk Manufactures	*Value*	—	—	—	—	—	30,085	23,748	30,501	79,948	48,128
Skins, Goat, Undressed	*No.*	4,095,936	4,124,166	5,036,653	6,317,439	6,343,409	317,678	356,145	432,084	509,137	600,027
„ Sheep „	„	764,333	688,663	600,508	1,116,881	1,626,370	39,778	37,871	41,825	76,546	97,088
„ and Furs of all other Sorts	„	6,113,333	5,824,906	7,470,277	8,337,663	11,099,270	131,597	110,824	187,742	194,052	172,778
Spices, of all Sorts	*Lbs.*	10,291,442	10,259,754	9,408,656	11,280,394	10,936,704	317,340	361,251	292,023	337,484	272,413
Spirits, not Sweetened, of all Sorts	*Proof Gallons*	121,763	91,610	78,244	50,972	60,864	36,271	21,471	20,226	14,742	15,930
Sponge	*Lbs.*	81,030	59,112	36,110	79,458	107,846	26,119	23,064	16,994	24,270	29,295
Sugar, Unrefined	*Cwts.*	242,324	27,608	703,103	195,404	169,647	157,677	17,500	487,867	154,126	102,388
Tea	*Lbs.*	4,075,290	3,115,822	4,385,753	3,563,052	4,592,398	207,572	143,418	196,362	158,870	202,702
Toys	*Value*	—	—	—	—	—	13,259	56,965	19,082	14,421	19,242
Vegetables, Unenumerated	„	—	—	—	—	—	10,637	26,805	44,064	30,131	37,422
Wine	*Gallons*	32,521	26,916	25,510	22,815	34,018	23,494	20,597	16,660	16,255	21,389
Wood: Furniture, Veneers, and Hardwoods	*Tons*	1,360	1,746	1,644	1,912	1,457	16,733	20,600	22,942	26,816	23,883
Wool, Sheep or Lambs	*Lbs.*	65,136,998	58,056,127	61,202,551	67,097,581	67,172,754	2,271,766	2,064,741	2,018,358	2,471,618	2,460,934
„ Other kinds, and Flocks	„	282,682	1,321,279	1,929,153	2,116,005	1,463,319	9,386	67,443	86,577	74,149	68,065
Woollen Manufactures	*Value*	—	—	—	—	—	52,277	123,186	203,632	353,642	1,033,939
All Other Articles	„	—	—	—	—	—	693,401	789,334	1,020,475	1,289,493	1,523,484
Total		—	—	—	—	—	10,782,929	10,622,350	12,314,153	13,584,992	14,271,884
Total of British and Foreign Produce		—	—	—	—	—	37,607,805	40,240,150	41,211,213	43,878,934	46,340,012

COMMERCIAL. No. 14 (1891).

REPORTS

FROM

HER MAJESTY'S CONSULS

RESPECTING THE

WORKING OF CARGOES ON SUNDAYS

IN

FOREIGN PORTS.

PART I.—EUROPE.

Presented to both Houses of Parliament by Command of Her Majesty.
June 1891.

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Reports from Her Majesty's Consular Officers respecting the Working of Cargoes on Sundays in the principal Ports of Europe.

Circular addressed to Her Majesty's Consular Officers at the principal European Ports.

Sir, *Foreign Office, February* 9, 1891.

I AM directed by the Marquis of Salisbury to transmit to you the accompanying copy of a Resolution of the House of Commons for a Return of the Regulations respecting the working of cargoes on Sundays in the principal foreign ports of Europe; and I am to instruct you to supply the information required as far as relates to the port at which you reside. If the Regulations are not published in English, a translation should be sent home.

I am, &c.

(Signed) JAMES FERGUSSON.

Inclosure.

HOUSE OF COMMONS.

Tuesday, February 3, 1891.

Resolved,—That an humble Address be presented to Her Majesty, that she will be graciously pleased to give directions that there be laid before this House a Return of the Regulations in force as to the working of cargoes on Sundays in the principal foreign ports and harbours in Europe and America.

Ordered,—That the said Address be presented to Her Majesty by such Members of this House as are of Her Majesty's Most Honourable Privy Council.

I have, &c.

(Signed) REGINALD F. D. PALGRAVE,
Clerk, House of Commons.

Replies to preceding Circular.

AUSTRIA.

TRIESTE.

No. 1.

Acting Consul Cautley to the Marquis of Salisbury.—(Received February 26.)

My Lord, *Trieste, February 23, 1891.*

I HAVE the honour to inclose a short Report on the working of cargoes on Sundays, as directed in Circular of the 9th February, 1891.

I have, &c.
(Signed) P. P. CAUTLEY.

Inclosure in No. 1.

Report.

IN Austria no restrictions are placed on the working of cargoes on Sundays, and masters are at liberty to load and unload the same as during week days.

The custom of the port, however, only encourages work till noon, unless it be a case of urgency. For the same reason night-work is very uncommon.

In 1885 a Law enjoining Sunday rest was passed on the 8th March. According to it all factory work, be the number of workmen ever so limited, has to cease on Sundays, a clear twenty-four hours being granted them; and an exception was only made for work of urgency or necessity.

On the 27th May a long list appeared of all the branches which were allowed to work, including the loading of waggons standing on sidings, if, by not doing so, the owner would incur any penalty, such as a fine for keeping the waggons too long.

On the 26th July and the 21st September other Addenda were made, having no special reference to the present case.

These two statements seem to clash, and are generally interpreted in the following manner:—

Vessels being without the pale of the law are allowed to unload and land in the quay or load from the quay into the ship any goods during the whole day. The custom of the port admitting work till noon on Sunday, these operations go on undisturbed till then; and, if necessary to continue them, the Town Clerk has power to grant a special licence, and does it provided some good reason is given.

This is the law; but, as a rule, work is continued without licence, and hitherto no question has ever been raised.

Trieste, February 23, 1891.

BELGIUM.

Antwerp.

No. 2.

Consul-General Perry to the Marquis of Salisbury.—(*Received February* 18.)

My Lord, *Antwerp, February* 17, 1891.

In obedience to the instructions contained in Sir James Fergusson's Circular despatch of the 9th instant, I have the honour to inclose your Lordship a translation of the Regulations existing here for working cargoes on Sundays and at other times outside the regular working days.

I should add that the privilege of discharging and loading ships on Sundays and at night is largely made use of at this port, and that no difficulty is ever experienced in procuring dock labourers for the performance of such work.

I have, &c.

(Signed) G. DE COURCY-PERRY.

Inclosure in No. 2.

Regulations to be observed at Antwerp for loading and discharging Vessels outside the usual working days and hours.

(Translation.)

ARTICLE 1. The Inspector of Customs may, at the request of the brokers, charterers, consignees, or master of a vessel, grant authority to discharge goods imported by water, and to ship goods for export, beyond the days and hours fixed for these operations.

Art. 2. The interested parties must observe the special conditions which may in each case be imposed upon them to prevent fraud. Goods, as soon as discharged, must be carted to warehouses situated near the wharf, and approved of by the Inspector of Customs. In the event of such warehouses not being available, the goods must, if required by the Customs authorities, be transhipped into lighters having hatchways capable of being secured under seal, or must be deposited on the quay in provisional inclosures made of movable partitions, at the expense of the interested parties, according to the directions of the Custom-house authorities. The goods must remain on board these lighters, or in the inclosures, until the hour fixed for the commencement of ordinary work, but not longer than the day following their discharge from the ship.

Art. 2 *bis*. Goods intended for shipment beyond the regular days and hours, whether in transit or under drawback of duties, must also, if required by the Customs authorities, be deposited, before the extra work begins, either in provisional inclosures, or n lighters secured under seal.

That part of the quay where loading and discharging after snnset are to go on must be suitably lighted at the cost of the interested parties.

Any infraction of the rules of precaution prescribed by the Customs authorities gives the right of cancelling the permission to work, without prejudice as to penalties in case of fraud.

Art. 3. The interested parties must state in their request the days and hours during which they wish to effect the loading or discharging of a vessel, and they must also mention the number of hatchways that will remain open for those operations.

The rate fixed by Article 7 of the Budget Law of the 24th December, 1877, is applied according to the number of hours during which the interested parties declare they wish loading or discharging to be carried on, and according to the number of Custom-house officers required to superintend the work. This rate is 2 fr. per hour, per officer, for the first four hours of the extra work, and 1 fr. per hour, per officer, for the following hours. This rate must be paid for the number of hours mentioned in the request, even if no extra work be carried on, or should operations cease before the hour stated. The minimum sum for such authority, whatever may be the duration of the work, is 15 fr. The

rate of 2 fr. per hour for the first four hours, and the minimum of 15 fr., only applies once for each voyage of a vessel. The amount must be paid at the moment the authority is granted, excepting in the case where a guarantee is given, when the sum due may be paid at the end of each month.

Art. 4. When the request is made by the brokers, charterers, or master of a vessel, the rate mentioned in the preceding Article is for account of the forwarders of the goods, and all fresh authority for additional work would be refused to those who should have unduly claimed the same from the consignees. When extra work is required by the consignees of the goods, the tax is due by them. Their request can be made either directly to the Inspector of Customs or through a broker; in the latter case, the broker must produce written instructions from the consignees.

Art. 5. In any case it rests with the Administration to grant or refuse the authority mentioned in the present Decree.

Generally, and unless in exceptional cases, no work of loading or discharging will be authorized after midnight.

DENMARK.

COPENHAGEN.

No. 3.

Consul Inglis to the Marquis of Salisbury.—(*Received February* 24.)

My Lord, *Copenhagen, February* 21, 1891.

I HAVE the honour to acknowledge the receipt of Sir James Fergusson's Circular despatch of the 9th instant, and in compliance with the instructions therein contained, I beg leave to report that cargoes may be worked in this port on Sundays, on previous notice being given to the Customs Department, whose officers are then in attendance, on payment of 66 öre (8¾*d.*) per hour for each official so employed.

There are no printed Regulations dealing with this matter other than the general enactments with regard to the maintenance of public order and quiet on Sundays and Church holidays (copy of which is inclosed); and in consequence of these provisions, a permit has to be obtained from the police before work can go on in the port on festivals.

I have, &c.
(Signed) A. P. INGLIS.

Inclosure in No. 3.

Law of April 7, 1876, concerning the maintenance of Public Order on the Holidays of the Established Church.

(Translation.)

SECTION 1. On the holidays of the National Church all work in or out of doors which, on account of the noise therewith connected, or from the manner in which it is performed, will disturb the peace of the holiday, is forbidden from 9 A.M. to 4 P.M.

* * * * *

The above-mentioned Regulations shall not, however, be a hindrance to work in the fields, when the services of the Church are not disturbed thereby, or to ships which have put into a harbour of refuge, or are anchored at an open place, being discharged, loaded, or repaired.

* * * * *

Section 8. The prohibition laid down in the foregoing section shall be extended to the whole day on Maundy Thursday, Good Friday, and on the first day of the three high festivals.

By a further Police Order of the 22nd June, 1883, sheep, lambs, swine, and calves which are landed from steam-ships arriving on Sundays and holidays may, when necessary, be driven in carts; and cattle arriving on Sundays by railway or ships may be driven on the roads indicated in the Police Notice of the 27th December, 1877, at hours when, according to the law, it would not otherwise be allowed.

FRANCE.

BORDEAUX.

No. 4.

Consul Ward to the Marquis of Salisbury.—(*Received March* 5.)

My Lord, *Bordeaux, February* 28, 1891.

IN accordance with your Lordship's instructions, conveyed to me by Sir James Fergusson's Circular despatch of the 9th instant, I have the honour to transmit, inclosed herewith, a statement regarding the Regulations in force in the ports of this Consular district (in particular at Bordeaux and Bayonne) respecting the working of cargoes on Sundays.

I have, &c.

(Signed) WILLIAM WARD.

Inclosure in No. 4.

Statement regarding the Regulations respecting the working of Cargoes in the Ports of the Consular District of Bordeaux on Sundays.

SINCE the promulgation of the French Law, dated the 12th July, 1880, which abrogated the Law, dated the 18th November, 1814, regarding the cessation of work on Sundays and on holy days ("jours de fêtes religieuses"), the French Customs authorities have authorized work on board ships on Sundays and on holy days under the following conditions, viz.:—

From 6 A.M. till 7 P.M., under the supervision of one French Customs officer for each hatchway used in loading or discharging, at a cost of 2 fr. (1*s.* 8*d.*) per hour per officer.

From 7 P.M. till midnight, under the supervision of one French Customs officer for each hatchway used in loading or discharging, at a cost of 3 fr. (2*s.* 4½*d.*) per hour per officer.

From midnight till 6 A.M., under the supervision of one French Customs officer for each hatchway used in loading or discharging, at a cost of 4 fr. (3*s.* 2*d.*) per hour per officer.

In the event of the loading or unloading taking place through only one single hatchway, then the presence of one Customs officer only is to be regarded as sufficient supervision.

(Signed) WILLIAM WARD.

Bordeaux, February 28, 1891.

BREST.

No. 5.

Consul Haggard to the Marquis of Salisbury.—(*Received March* 2.)

My Lord, *Brest, February* 27, 1891.

IN reply to your Lordship's Circular despatch of the 9th February, respecting Regulations concerning the working of cargoes at Brest on Sundays, I have the honour to inform your Lordship that no such Regulations, in the strict term of the word, exist here. It is merely customary for the "Inspecteur des Douanes" to give or withhold permission to work as he thinks fit.

During my absence on leave, however, Mr. Vice-Consul Bonar addressed a letter to the "Directeur des Douanes" on the subject. He answered privately, requesting time to consult his Government before replying officially, upon the receipt of which I will further report to your Lordship.

I have, &c.

(Signed) JOHN G. HAGGARD.

No. 6.

Consul Haggard to the Marquis of Salisbury.—(Received March 28.)

My Lord, *Brest, March* 26, 1891.

With reference to your Lordship's Circular despatch of the 9th February, respecting Regulations concerning the working of cargoes at Brest on Sundays, and my reply of the 27th February, I have the honour to transmit herewith the copy of a letter I have received from M. le Roy, "Directeur des Douanes" at Brest, with inclosures, upon the subject.

These documents have been translated as instructed in the Circular, and in them your Lordship will find all the Regulations in force for working cargo on holidays and out of usual hours. Sundays are included in this category.

These Regulations, however, are not singular to Brest, but common to all the ports of France.

I have, &c.

(Signed) JOHN G. HAGGARD.

Inclosure 1 in No. 6.

M. le Roy to Consul Haggard.

Administration des Douanes, Direction

M. le Consul, *de Brest, Brest, le* 14 *Mars,* 1891.

Conformément au désir que vous avez bien voulu m'exprimer par votre lettre du 16 Février dernier, je vous remets ci-joint une copie des Règlements auxquels se conforme la Douane de Brest en ce qui concerne le travail en dehors des heures légales et pendant les jours fériés.

Ces Règlements ne sont pas d'ailleurs privatifs au service de ma résidence, mais commun à tous les bureaux de Douanes.

Le dossier que j'ai l'honneur de vous adresser comprend, d'une part, des extraits des lois qui ont déterminé les heures fixées pour l'embarquement et le débarquement des marchandises ainsi que les heures d'ouverture légale des bureaux, d'autre part, des ampliations des décisions administratives indiquant les cas dans lesquels le Service des Douanes peut accorder des autorisations exceptionnelles de travail pendant les jours fériés ou en dehors des heures fixées par les lois et les conditions auxquelles est subordonnée la concession de ces autorisations.

Veuillez, &c.

Le Directeur,

(Signé) A. LE ROY.

(Translation.)

Custom-house Administration, "Direction de Brest," Brest, March 14, 1891.

M. le Consul,

In accordance with the request which you were good enough to make in your letter of the 16th February last, I inclose herewith a copy of the Regulations concerning work outside legal hours and during holidays in force in the Custom-house at Brest.

These Regulations are not singular to my post, but common to all Custom-house officers.

The papers which I have the honour to send you consist, in the first place, of extracts of the Laws which determine the regular hours for loading and discharging goods, as well as the legal hours of opening the offices; in the second place, of official copies of administrative decisions indicating cases when the Custom-house can grant exceptional leave for working on holidays, or beyond the hours fixed by the law, and the conditions under which these authorizations may be granted.

I have, &c.

(Signed) A. LE ROY, *Director*.

Inclosure 2 in No. 6.

Règlements Généraux.

Loi du 22 Août, 1791.

Titre XIII.

Article 5. Les bureaux de la Régie seront ouverts du 1er Avril au 30 Septembre depuis 7 heures du matin jusqu'à midi, et depuis 2 heures après-midi jusqu'à 7 heures; et du 1er Octobre au 31 Mars, depuis 8 heures du matin jusqu'à midi et depuis 2 heures jusqu'à 6 heures du soir; les commis seront tenus de s'y trouver pendant les dites heures, à peine de répondre des dommages et intérêts des redevables qu'ils auront retardés.

* * * * *

Article 9. Les chargements et déchargements des navires ne pourront avoir lieu que dans l'enceinte des ports où les bureaux des droits d'entrée et de sortie seront établis, sauf le cas de force majeure justifié par un rapport fait dans les formes qui seront prescrites. Les dits chargements et déchargements ne pourront se faire, du 1er Avril au 30 Septembre, que depuis 5 heures du matin jusqu'à 8 heures du soir; et du 1er Octobre au 31 Mars depuis 7 heures du matin jusqu'à 5 heures du soir, quand même les

marchandises seraient accompagnées de permis, à peine de confiscation des dites marchandises.

Loi du 4 Germinal, an II.

Titre VI.

Article 1. Aucune marchandise ne pourra être embarquée ou déchargée qu'en plein jour, entre le lever et le coucher du soleil et après un permis du préposé des Douanes.

Instructions Administratives.

Le Conseiller d'État, Directeur-Général aux Directeurs Maritimes.

Messieurs,

J'ai référé au Ministre, Monsieur, de la question relative au travail accompli dans les ports en dehors des heures légales. Cette question était complexe, car il y avait, d'une part, à prendre en considération les nécessités résultant de la rapidité toujours croissante des communications maritimes ; et d'autre part, à prévenir les exigences abusives. Il importait aussi de tenir compte du surcroît de fatigue imposé aux employés.

Le Ministre a reconnu que l'usage qui s'était établi dans certains ports d'accorder, moyennant indemnité, des autorisations de travail en dehors des heures légales devait être généralisé. Il a déterminé dans quelles mesurès et à quelles conditions pourraient être données ces autorisations. Je reproduis ci-après les dispositions de sa décision du 7 Décembre courant.

Les demandes en travail extraordinaire seront produites sur papier timbré et contiendront l'engagement (1) de se conformer aux mesures de surveillance jugées nécessaires par la Douane ; (2) de verser dans les vingt-quatre heures, à la Caisse du Receveur, le montant des indemnités que comportera l'exécution de ces mesures. Ces demandes seront remises au chef local qui devra s'assurer qu'il y a réellement urgence et se préoccuper de savoir quel est le personnel de surveillance disponible. Il accordera ensuite ou refusera l'autorisation sous sa responsabilité. En cas d'autorisation, celle-ci sera consignée sur la demande avec l'indication précise des mesures qui devront être prises par le service. Ces instructions seront adressées aux chefs chargés d'en préparer ou d'en surveiller l'exécution.

Relativement aux indemnités, le Ministre a décidé qu'elles seraient différentes suivant que les travaux auront été effectués :—

1. De 6 heures du matin à 7 heures du soir.
2. De 7 heures du soir à minuit.
3. De minuit à 7 heures du matin.

Je fais remarquer qu'il s'agit ici uniquement de travaux accomplis en dehors des heures réglementaires, c'est-à-dire, des heures fixées par la Loi du 22 Août, 1791, ou par des Décrets rendus en vertu de la Loi du 14 Juin, 1850.

Le Ministre a décidé, en outre, que les services de dépêches et de voyageurs, les opérations de cabotage, et la petite pêche, ne seraient, dans aucun cas, assujettis aux indemnités.

Recevez, &c.

Le Conseiller d'État, Directeur-Général,
(Signé) AINÉ.

Instruction jointe à la Lettre du 1er Mars, 1875.

Q. On a demandé si les Lois du 22 Août, 1791, et 4 Germinal, an 2, établissent pour le commerce le droit absolu de charger et de décharger les marchandises du lever au coucher du soleil ?—*R.* L'Article 1 du titre 6 de la Loi du 4 Germinal, an 2, a pour objet d'interdire absolument les embarquements et débarquements pendant la nuit. Il laisse au service la faculté d'autoriser ces opérations du lever au coucher du soleil. Les heures de jour se trouvent d'ailleurs fixées par l'Article 9, Titre 13, de la Loi du 22 Août, 1791.

Dans la pratique, et le service ayant été partout constitué de manière à suivre régulièrement les embarquements et les débarquements effectués entre le lever et le coucher du soleil, il convient de ne pas restreindre les facilités accordées jusqu'ici pour ces opérations.

Q. Dans quels cas l'indemnité est-elle due soit de jour soit de nuit, soit les jours fériés ?—*R.* L'indemnité pour le travail de jour est subordonnée à la nature des opérations. Quand elles sont dégagées de tout acte de vérification qu'il ne s'agit que de débarquements ou embarquements à suivre ou à surveiller, il n'y a pas lieu de faire payer l'indemnité. Elle n'est exigible que lorsqu'il s'agit de reconnaissances des marchandises.

Dans certains ports, le travail de vérification, d'après d'anciennes tolérances, commence une demi-heure ou une heure avant l'ouverture des bureaux ou se prolonge d'une égale durée après la fermeture. L'Administration n'entend pas retirer au commerce le bénéfice de ces tolérances.

Quant aux opérations de nuit, le service, en les autorisant, à été amené à déroger à la loi qui les interdit et les demandes se multiplient. C'est principalement cet état de choses que la décision Ministérielle du 7 Décembre a eu en vue. Les opérations qu'il y ait visite ou non quand elles sont suivies par un service coté spécialement, donnant lieu à l'indemnité.

Les travaux exceptionnellement autorisés les Dimanches et autres jours de fête légales, seront réglés, suivant les heures auxquelles ils s'accompliront, comme les travaux de jour ou les travaux de nuit.

Q. Les agents du service sédentaire ont-ils droit à la rémunération ?—*R.* Leur intervention dans les opérations donnant lieu à indemnité est fort rare. D'ailleurs, des considérations sur lesquelles je n'ai pas à insister commandent de résoudre la question négativement. L'indemnité n'est pas non plus attribuée aux officiers, dont la surveillance doit s'effectuer en tout temps.

Q. Dans les ports d'échange où les débarquements pour l'étranger ne peuvent s'effectuer qu'à marée basse, doit-on réclamer l'indemnité quand ces opérations ont lieu en dehors des heures légales ?—*R.* Du moment où les heures d'opérations sont forcément subordonnées aux effets de la marée, il n'y a pas lieu de réclamer l'indemnité.

Q. Comment doit-on percevoir pour les fractions d'heures ?—*R.* La fraction d'heure ressortant à la suite d'une vacation doit être négligée.

Q. Lorsque plusieurs négociants demandent simultanément l'autorisation de travail en dehors des heures légales, doit-on percevoir en raison du nombre de demandeurs ou bien en raison du nombre d'employés cotés ?—*R.* La perception doit se faire en raison du nombre d'agents cotés à l'ensemble du travail et du nombre d'heures employées.

Q. On a fait remarquer que l'heure de 6 heures à 7 heures du matin se trouve reprise au tarif des allocations dans deux catégories : de 6 heures du matin à 7 heures du soir ; et de minuit à 7 heures du matin ?—*R.* Les heures doivent être rectifiées ainsi qu'il suit, de 6 heures du matin à 7 heures du soir ; de 7 heures du soir à minuit ; de minuit à 6 heures du matin.

Q. Comment doit-on procéder à l'égard des marchandises de transit international ?—*R.* Quand les marchandises passent de wagon à navire ou de navire à wagon, soit sans temps d'arrêt, soit après une mise provisoire en dépôt, il s'agit d'une opération de travail international et il n'y a pas lieu à indemnité.

Quand, au contraire, les marchandises, après un séjour en magasin, n'en sortent qu'après une nouvelle déclaration, ce n'est plus qu'une opération ordinaire donnant lieu à indemnité.

Q. Comment les Receveurs doivent-ils donner quittance des versements d'indemnités ?—*R.* D'après une décision de la Comptabilité Générale, les Receveurs doivent délivrer des quittances sur papier libre. Ces quittances seront revêtues d'un timbre de 10 centimes quand le versement sera supérieur à 10 fr. Les comptables auront soin de rappeler sur ces pièces le numéro du livre-journal sur lequel ils se seront chargés en recette du montant des indemnités.

Il résulte de ces dispositions qu'il n'y a pas lieu de se servir d'un registre de quittances à souche.

Q. Les indemnités doivent-elles être mandatées à l'expiration de chaque mois ?—*R.* Il suffit d'un simple ordre de paiement du Directeur destiné à être produit comme justification de dépenses avec l'état d'émargement des parties prenantes.

Recommandations Générales.

La décision Ministérielle du 7 Décembre, 1874, demande dans l'application du tact et de la mesure de la part des Chefs. Il s'agit de donner satisfaction aux intérêts légitimes du commerce sans enlever au Trésor aucune de ses garanties contre les tentatives de fraude et sans avoir en vue, comme on l'a fait à tort sur quelques points, la constitution d'un émolument.

Il importe surtout pour le travail de nuit et celui des jours fériés que le Chef local, chargé de statuer, examine attentivement pour chaque demande, si elle exige en effet l'intervention d'un service spécial.

L'Administration croit superflu d'insister sur l'obligation qui s'impose aux Chefs locaux de surveiller avec un soin particulier les travaux accomplis en dehors des heures légales.

(Translation.)

GENERAL REGULATIONS.

Law of August 22, 1791.

Article XIII.

SECTION 5. The offices of the Administration of the "Régie" will be open from the 1st April to the 30th September from 7 A.M. to 12 P.M., and from 2 P.M. to 7 P.M., and from the 1st October to the 31st March from 8 A.M. to 12 A.M., and from 2 P.M. to 6 P.M.; clerks should be there during the said hours under pain of responsibility for the damages of those whose business they may have delayed.

* * * * *

Section 9. The loading and discharging of vessels can only take place within the precincts of ports where Custom-house officers have been established, except in case of *force majeure*, justified by a report made in the prescribed form.

The said loadings and dischargings can only be effected from the 1st April to the 30th September from 5 A.M. to 8 P.M.; and from the 1st October to the 31st March from 7 A.M. to 5 P.M., even if the goods are accompanied by a pass, under pain of confiscation of the said goods.

Law of the 4th Germinal, year II.

Article VI.

Section 1. No merchandize of any kind can be loaded or discharged except in daylight, between sunrise and sunset, and with the permission of the Custom-house officer.

Administrative Instructions.

The "Conseiller d'État, Directeur-Général" to the "Directeurs Maritimes."

Sir,

I have referred to the Minister the question respecting work done in ports outside legal hours.

This question was a complex one, as it was necessary in the first place to consider the requirements resulting from the ever-increasing rapidity of maritime communications, and in the next place to prevent the abuse of exigencies. The extra fatigue of the employés had also to be taken into consideration.

The Minister has recognized that the custom established in certain ports of granting permission to work after legal hours, provided fees were paid, should be generalized. He has determined under what rules and conditions these authorizations might be granted.

I reproduce below, the provisions of his decision of the 7th December instant.

The demands for extra work must be presented on stamped paper with the undertaking (1) to conform to the rules of superintendence considered necessary by the Custom-house; (2) to pay, within twenty-four hours, at the "Receveur's" office, the sum which the execution of these measures may involve. These demands should be presented to the local Principal ("Chef local"), who should satisfy himself that there is really urgent need, and consider what staff is available for superintendence.

He will then grant or refuse permission on his own responsibility.

In case of authorization, it should be granted upon request, with an accurate explanation of the measures which should be taken by the staff. These instructions should be addressed to the Principals ("Chefs"), whose duty it is to prepare or to superintend the execution thereof.

With reference to the fees, the Minister has decided that they shall vary according as the work may have been performed—

1. From 6 in the morning to 7 at night.
2. From 7 in the evening to midnight.
3. From midnight to 7 in the morning.

I would point out that work accomplished after regulation hours only is here referred to; that is to say, the hours fixed by the Law of the 22nd August, 1791, or by Decrees made in accordance with the Law of the 14th June, 1850.

The Minister has besides decided that the mail and passenger services, as well as coasting vessels and fishing craft, are in no cases liable to fees.

I have, &c.
(Signed) AINÉ,
Conseiller d'État, Directeur-Général.

Instructions added to the Letter of March 1, 1875.

Q. It has been asked if the Laws of the 22nd August, 1791, and of the 4th Germinal, year II, assure to commerce the absolute right to load and discharge goods from the rising to the setting of the sun?—*A.* Article 1, section 6, of the Law of the 4th Germinal, year II, has for its object the absolute prohibition of loading and unloading during the night. It leaves to the staff the faculty of authorizing these operations from the rising to the setting of the sun. The hours of day labour are besides fixed by Article 9, section 13, of the Law of the 22nd August, 1791.

The practice of the Service being everywhere constituted in such a manner as to watch the loading and unloading effected between sunrise and sunset, it is necessary not to hinder the facilities hitherto accorded for these operations.

Q. In what cases are the fees due, either by day or by night, on holidays?—*A.* The fees for work during the day are subordinate to the nature of the work. When they are freed from all act of verification, and it is only a question of superintending loading or unloading, there is no need to exact the fees. They are only payable when there is a question of verifying merchandize.

In certain ports the work of verification, according to ancient usage, begins half-an-hour or an hour before the opening of the offices, or is prolonged for an equal time after their closing. The Administration does not intend to deprive trade of the advantages of these privileges.

As for operations at night, the Service, while authorizing them, has been led to derogate to the Law which forbids them, and as the applications increase. It is principally this state of things which the Ministerial decision of the 7th December has had in view. Operations, whether there is an inspection or not, when they are watched by a staff specially authorized, give rise to fees.

Work exceptionally authorized on Sundays and other legal holidays will be regulated according to the hours in which it takes place, as day-work or night-work.

Q. Have the agents of the "service sédentaire" any right to remuneration?—*A.* Their interference in operations giving rise to fees is very rare. Besides, this consideration, upon which I need not dwell, necessitates the question being answered in the negative. Neither are fees granted to officers whose superintendence should be available at all times.

Q. In transhipping at ports where loading for abroad can only be effected at low tide, can the fees be claimed when these operations take place outside legal hours?—*A.* When working hours are of necessity subordinate to the state of the tide, there is no obligation to exact fees.

Q. How should the charges for fractions of hours be levied?—*A.* The fraction of an hour resulting from necessary rest should not be counted.

Q. When several merchants simultaneously ask for an authorization to work beyond legal hours, should the charge be made

according to the number of applicants, or according to the number of men quoted as employed?—*A.* The charges should be made according to the number of those employed in the work, and according to the number of hours they are so employed.

Q. It has been observed that the hour from 6 to 7 in the morning is twice included in the tariff of allowances, viz., from 6 in the morning to 7 in the evening, and from midnight to 7 in the morning?—*A.* The hours should be rectified as follows: from 6 in the morning to 7 in the evening; from 7 in the evening to midnight; and from midnight to 6 in the morning.

Q. What proceeding should be taken with regard to merchandize of international transit?—*A.* When merchandize passes from truck to vessel, or from vessel to truck, either without any delay or after being temporarily warehoused, it is a matter of international transit, and there are no fees. When, on the contrary, merchandize after being warehoused is only withdrawn after a new declaration, it is merely an ordinary matter necessitating fees.

Q. How are the "Receveurs" to give receipts for the payment of fees?—*A.* According to a decision of the "Comptabilité Générale" the "Receveurs" should give their receipts upon ordinary paper. To these receipts must be affixed a stamp of 10 centimes when the payment has exceeded 10 fr.

The accountants must be careful to note upon these documents the number of the ledger in which they have entered the receipts for the amount of the fees.

It follows from these Regulations that a counterfoil register of receipts need not be used.

Q. Should the fees be recorded at the end of each month?—*A.* A simple "order to pay" ("ordre de paiement") from the Director will suffice; it should be produced as a voucher of expenses, with a marginal return of the parties interested.

General Recommendations.

The Ministerial decision of the 7th December, 1874, should be carried out with tact and circumspection by the principal officers. It is the desire to give satisfaction to legitimate interests in trade, without depriving the Treasury of any of its guarantees against attempts to defraud, and without having in view, as has been wrongly done in certain cases, the establishment of remuneration.

It is above all necessary for night holiday work that the local Principal ("Chef local"), with whom the decision rests, should carefully ascertain in every case whether actual necessity exists, and if the case positively needs a special staff.

It is needless for the Administration to insist upon the obligations of the local Principals ("Chefs locaux") to superintend with particular care any work accomplished outside legal hours.

CALAIS.

No. 7.

Consul Bonham to the Marquis of Salisbury.—(Received February 27.)

My Lord, *Calais, February 26, 1891.*

IN accordance with instructions contained in Circular of the 9th instant, I have the honour to report that there are no printed Regulations as to working cargoes on Sundays at this port or at Boulogne, but I inclose herewith a copy and translation of a letter from the President of the Chamber of Commerce, giving the terms on which it is allowed at this port.

With regard to the Regulations in force at Boulogne, Vice-Consul Surplice writes: "There are no Orders or Regulations whatever at this port respecting working of cargoes on Sundays, and vessels can load and discharge their cargoes on that day on precisely the same conditions as on week-days on obtaining permission from the Customs, and paying a tax of 2 fr. per hour for the Custom-house officer on duty."

I have, &c.

(Signed) E. W. BONHAM.

Inclosure in No. 7.

Calais Chamber of Commerce to Consul Bonham.

M. le Consul, *Calais, le 18 Février, 1891.*

EN réponse à votre lettre du 16 courant, j'ai l'honneur de vous donner ci-après les renseignements que vous me demandez.

Sauf le 14 Juillet la Douane de Calais autorise le travail du Dimanche et les jours de fête, moyennant une demande préalable faite sur papier timbré, et la garantie de paiement de travail supplémentaire de surveillance imposé ainsi aux préposés qui suivent le déchargement ou le chargement du navire.

Toutefois, pour des marchandises déjà admises et mises à la disposition du réceptionnaire à la suite du paiement des droits ou pour des marchandises non soumises aux droits, la Douane de Calais n'exige pas le paiement du travail supplémentaire.

Dans tous les cas les frais de travail supplémentaire sont pas élevés, et les steamers ont toujours intérêt à les supporter pour gagner un jour.

Veuillez, &c.

Le Président,

(Signé) AD. DARQUER.

(Translation.)

M. le Consul, *Calais, February* 18, 1891.

In reply to your letter of the 16th instant, I have the honour to give you herewith the information you asked for.

The Calais Custom-house authorizes work on Sundays and holidays, except the 14th July, upon a previous request being made on stamped paper, and on undertaking to pay the extra work of supervision thereby imposed upon the officers who watch the loading or unloading of the vessel.

However, for goods already cleared and placed at the disposal of the consignee after payment of duty, or for goods not liable to duty, the Custom-house at Calais does not impose a payment for extra labour.

In all cases the expenses for the extra work is not high, and it is always the interest of steamers to bear it to gain a day.

Receive, &c.
The President,
(Signed) AD. DARQUER.

DUNKIRK.

No. 8.

Consul Taylor to the Marquis of Salisbury.—(Received February 26.)

My Lord, *Dunkirk, February* 25, 1891.

Referring to the Circular from the Foreign Office of the 9th February, 1891, asking for the Regulations respecting the working of cargoes on Sundays at this port, I have the honour to transmit to your Lordship, herewith inclosed, a Report which supplies the information required. I may mention there are no Regulations published at Dunkirk, either in French or English.

I have, &c.
(Signed) EDWARD TAYLOR.

Inclosure in No. 8.

Regulations for working Cargoes on Sundays at Dunkirk.

FACILITIES for working cargoes on Sundays are granted by the Customs; on the written demand (on stamped paper) of the broker for the captain, permission is given to load cargoes; to unload cargoes the demand of the captain has to be countersigned by the receiver or receivers of the cargo.

The following are the fees payable to the Customs for each Customs officer engaged in superintending the work:—

From 6 A.M. to 7 P.M.	..	..	..	2 fr. per hour.
„ 7 P.M. to midnight	..	..	..	3 fr. „
„ midnight to 6 A.M.	..	..	..	4 fr. „

The number of Customs officers employed depends upon the nature of the cargo and the number of hatches from which the unloading or loading of cargo is being carried on.

Dunkirk, February 25, 1891.

HAVRE.

No. 9.

Consul-General Bernal to the Marquis of Salisbury.—(*Received February* 16.)

My Lord, *Havre, February* 13, 1891.

REFERRING to Sir James Fergusson's Circular despatch of the 9th instant, respecting the working of cargoes on Sundays, I have the honour to inform you that permission to load or discharge a vessel on that day has to be asked of the Customs authorities, who almost invariably give it on certain conditions, the principal one being the payment of 2 fr. an hour to each of the officers detailed by that Administration to superintend the operation.

I have, &c.

(Signed) FREDERIC BERNAL.

MARSEILLES.

No. 10.

Consul Perceval to the Marquis of Salisbury.—(Received February 21.)

My Lord, *Marseilles, February 17, 1891.*

IN compliance with the instructions contained in the Foreign Office Circular of the 9th instant, I have the honour to inform your Lordship that no Regulations exist at Marseilles respecting the working of cargoes on Sundays.

I have, &c.

(Signed) CHARLES G. G. PERCEVAL.

NANTES.

No. 11.

Consul Pauncefote to the Marquis of Salisbury.—(Received February 28.)

My Lord, *Nantes, February 26, 1891.*

IN reference to the Foreign Office Circular, dated the 9th instant, respecting the working of cargoes on Sundays, I have the honour to report that no Regulations are published on the subject either at Nantes or at St. Nazaire. When work is required to be done on Sundays or on public holidays, an application on stamped paper for a permit is sent in to the Custom-house authorities, with an undertaking to defray the cost of the extra labour entailed on the Custom-house officials. This rule holds good also for work done at night on week-days after Custom-house hours.

I have, &c.

(Signed) B. PAUNCEFOTE.

GERMANY.

DANTZIG.

No. 12.

Consul Hunt to the Marquis of Salisbury.—(*Received February* 23.

My Lord, *Dantzig, February* 20, 1891.

WITH reference to Sir J. Fergusson's Circular despatch of the 9th instant, I have the honour to state, for the information of your Lordship, that no printed Regulations respecting the working of cargoes on Sundays are published at this port. When such work has to be done, an application is made to the police for permission to employ men for the purpose, and sanction is never refused as long as the men do not work during the hours of Divine Service (9 to 12 A.M., and 2 to 4 P.M.).

I have, &c.
(Signed) H. T. C. HUNT.

HAMBURG.

No. 13.

Consul-General Dundas to the Marquis of Salisbury.—(*Received April* 16.)

My Lord, *Hamburg, April* 14, 1891.

WITH reference to your Lordship's Circular of the 9th February, relating to the working of cargoes on Sundays in foreign ports, I have the honour to report to your Lordship that it would appear that no fixed rules exist in the ports of Hamburg, Altona, Bremen, and Geestemünde by which the working on Sundays and holidays is regulated.

On ordinary Sundays and holidays work is performed in these ports on board vessels, and is mostly confined to loading and discharging.

But, in order to carry on such work, it is necessary to obtain the sanction of the police authorities, and the requisite permission is generally applied for through the respective ship's broker. In the case of ordinary Sundays and holidays the permit is granted without demur on the ground of mercantile interests.

But in the case of such holidays as Good Friday, Easter Sunday, Whit Sunday, commonly called "high holidays," the permission is only granted in very urgent cases. The work is

generally performed in the harbour by stevedores, lightermen, labourers, &c.; in case of smaller vessels by the crew.

In Altona, as a rule, very little work is done in the harbour on Sundays and holidays, and permission is only granted for such a purpose in very urgent cases, and is obtained from the Harbour-master. But this state of things is probably due to the fact that Altona is a small port compared with Hamburg, and therefore the same reasons or necessity for utilizing Sundays and holidays do not exist.

In Bremen no printed Regulations are in force, a Law dated the 18th March, 1815, prohibiting all noisy occupations on Sundays and the principal holidays. If a case of necessity be shown to the satisfaction of the police, permission to work cargoes free of charges is granted on such days. A similar practice prevails at Geestemünde.

Regarding the port of Bremerhaven, such labour is prohibited, except, however, in cases of proved necessity, when permission is granted against a charge of 2 pf. per cubic metre from October to March, and 3 pf. from April to September. This charge goes to the benefit of the Church.

It will thus be seen that the same practice prevails in these ports; in Hamburg, of course, it may be said to be the regular rule working cargoes on Sundays and holidays, and the extent to which this is now carried is solely the outcome of the size to which Hamburg has attained, with its more than 8,000 vessels loading and discharging in the course of the year.

I have, &c.
(Signed) CHAS. S. DUNDAS.

GREECE.

No. 14.

Consul Dupuis to the Marquis of Salisbury.—(*Received March* 9.)

My Lord, *The Piræus, February* 18, 1891.

In reply to your Lordship's Circular of the 9th instant, I have the honour to inclose herewith a Memorandum regarding the Regulations in force at this port for the working of cargoes on Sundays.

I have, &c.
(Signed) H. LEWIS DUPUIS.

Inclosure in No. 14.

Memorandum relating to the Regulations in force for working Cargoes on Sundays in Greece.

At the port of the Piræus there are, strictly speaking, no Regulations in force for the working of cargoes on Sundays, and the matter is left in the hands of the captains and agents of the steamers to work or not as they are able to arrange with labourers.

But the opening of the Custom-house to receive merchandize is regulated by the Law of which the following is a translation:—

"By the Ministerial Order No. 102274 of 1889 the receiving of merchandize into the Custom-house on Sundays and on other feast-days is not permitted, nor even the opening of the stores of the Custom-house to receive goods on those days."

By the Royal Decree dated the 8th April, 1859, the hours of service in the Custom-house offices on Sundays and other feast-days are fixed for autumn and winter at from 10 A.M. to noon, and during spring and summer from 9 to 11 A.M., and from 3 to 5 P.M., but this Order refers only to the offices of the Custom-house, and not to the other operations of the Customs, which certainly cannot be performed when there are no clerks to work in accordance with the Royal Decree.

ITALY.

Genoa.

No. 15.

Consul Yeats Brown to the Marquis of Salisbury.—(*Received April* 20.)

My Lord, *Genoa, April* 18, 1891.

I have the honour to acknowledge the receipt of Sir James Fergusson's Circular of the 9th February last, and to express my regret that I should inadvertently have neglected to answer it at once.

I have to report that there are no Regulations at all at this port respecting the working of cargoes on Sunday.

Sunday is almost always, though not invariably, respected on board British vessels; and is usually kept as a holiday throughout

the harbour, but there are no Port Regulations affecting the subject.

I have, &c.
(Signed) M. YEATS BROWN.

LEGHORN.

No. 16.

Acting Consul Carmichael to the Marquis of Salisbury.—(Received February 23.)

My Lord, *Leghorn, February 20, 1891.*

I HAVE the honour to transmit herewith a brief Report on the conditions affecting Sunday labour in the harbour of Leghorn. The fact that there exist no Regulations of the port specifically touching the question of work on Sundays prevents me complying more literally with the request contained in Sir James Fergusson's Circular of the 9th instant.

I have, &c.
(Signed) MONTGOMERY CARMICHAEL.

Inclosure in No. 16.

Report on the Conditions affecting the working of Cargoes on Sundays in the Port of Leghorn.

IN Italy, although the law provides that Sundays and certain religious festivals shall be considered holidays, it does not at the same time prohibit work on those days. All Public and Government Offices are, however, to a great extent closed on such days, and it is only in so far as this fact affects general labour that there is any obstacle to work on Sundays.

What are technically called the Rules of the Port ("Regolmento del Porto") do not in any way touch the subject of Sunday labour at cargoes, individuals being left entire liberty of loading and discharging so far as other conditions will allow of it.

There exists, however, a Customs Regulation providing that the Central Customs Depôt, where all goods except a few special articles are cleared, shall only be open on days other than Sundays and holidays. This, of course, theoretically puts a stop to almost all work at cargoes, as it prevents goods being passed through the Custom-house, but it does not interfere with the discharge of cargo into lighters to be in readiness for clearance on Monday mornings. In the latter case a Customs official has to superintend the operation and to remain as night watchman, and for this he has to

be paid at a higher scale specially fixed by the Customs authorities for Sunday labour.

There is, however, a means, in special cases, of continuing operations at the Custom-house on Sundays in spite of the above General Regulation. Article 113 of the Customs Regulations provides that:—

"At the request of a merchant written on stamped paper, the Director [of Customs] may abrogate the working hours fixed for the various sections [of the Custom-house], and sanction operations on Sundays and holidays ("giorni festivi") when special circumstances occur to justify such a course."

No difficulty is experienced in obtaining this permission if special haste is the reason assigned, and when ships have to be in another port at an early fixed date it is often called into requisition. A higher scale of fees to Customs officials is also in force for such clearances on Sundays.

As the closing of the Custom-house is the only positive obstacle to work at a cargo on Sundays, it naturally follows that there is nothing to prevent the discharge of goods which are not dutiable. The small list of non-dutiable goods includes the important item of coal, and as a considerable number of English coalers call at this port, it occasionally happens that their crews work at the cargo on Sundays.

From the above remarks it will be seen that the discharge of a cargo on Sundays is at least possible, but in comparison with week-days, there is much less work done in the port on Sundays and holidays.

(Signed) MONTGOMERY CARMICHAEL,
Acting Consul.

Leghorn, February 20, 1891.

NAPLES.

No. 17.

Consul Hartwell to the Marquis of Salisbury.—(Received February 28.)

My Lord, *Naples, February* 25, 1891.

WITH reference to the Circular of the 9th instant, respecting the Regulations for the working of cargoes on Sundays in this port, I have the honour to transmit herewith to your Lordship a translation of a note that I have received from the Local Director of Customs on the subject.

I have, &c.

(Signed) C. H. B. HARTWELL.

Inclosure in No. 17.

(Translation.)

Naples Custom-house to Consul Hartwell.

REPLYING categorically to your note dated the 20th instant, I hasten to inform you that on Sundays and on other holidays all goods are permitted to be discharged in this Custom-house up to 12 o'clock noon.

The shipment is permitted, on the same days, as well for goods for the coasting trade, that is, for national or nationalized goods sent from this Custom-house to other Custom-houses in the kingdom, as for goods exported to foreign countries.

On all holidays faculty is given to commerce to present the manifests of vessels arriving or departing, during the whole of the ordinary hours, that is, from 8·30 o'clock A.M. to 4·30 o'clock P.M. to the Register Office of the First Inclosure.

Besides the above, no other Custom-house operations are permitted on such days.

Naples, February 23, 1891.

PALERMO.

No. 18.

Consul Stigand to the Marquis of Salisbury.—(*Received April* 27.)

My Lord, *Palermo, April* 23, 1891.

I HAVE the honour to acknowledge the receipt of your Lordship's Circular of the 9th February, 1891, respecting the working of cargoes on Sundays, and to report that, having made inquiries as to what Regulations exist on the subject at the principal ports within my jurisdiction, viz., Palermo, Messina, Catania, Syracuse, Girgenti, Marsala, and Trapani, I learn that the substance of the Regulations in force is that at all the ports in Sicily working of cargoes on Sunday is allowed by the Custom-house within the hours of 9 and 4, on application, on stamped paper, being made the day previous to the Director of the Custom-house, and on the payment of fees and charges to the Customs offices and officers. These charges vary in different places, but the average minimum and maximum are 8*s.* and 40*s.* a-day in each place.

At Trapani, however, there seem to be no formalities or Regulations, and Mr. Vice-Consul Marino says "everybody does as he likes."

Some of the English charter-parties exclude Sunday as a working day, but, nevertheless, in order to "dispatch" the vessel,

the cargo is worked irrespective of clauses in the charter-party to the contrary, and the day does not count as a working day, for it is to the ship's advantage to get "quick dispatch." The captains and crews are generally very much dissatisfied at this, and are loud in their complaints at being deprived abroad of their Sunday, and therefore this Consulate and its dependent Vice-Consulates are always closed on Sundays, and no facilities of any kind are offered by the Consular offices in Sicily to enable vessels to work on that day.

I have, &c.
(Signed) WILLIAM STIGAND.

NETHERLANDS.

AMSTERDAM.

No. 19.

Consul Robinson to the Marquis of Salisbury.—(Received February 17.)

My Lord, *Amsterdam, February* 16, 1891.

I HAVE the honour to acknowledge Sir James Fergusson's Circular, dated the 9th February, with respect to the working of cargoes on Sundays at this port.

I beg to state that such work is only permitted on Sundays when the consent of the Burgomaster has been obtained, for which document a fee of 3 fl. (5*s*.) is charged.

Permission to work cargoes on Sundays is practically never refused at Amsterdam. At Zaandam Sunday work is more discouraged, and permission is only granted in cases of necessity.

The working of cargoes on Sundays is, however, of late of far less frequent occurrence than formerly, in both ports, since the combination of dock labourers about two years ago agreed with the merchants that Sunday work should not be undertaken except for double pay. As this extra charge is in many cases an equivalent to the advantage to ship-owners of gaining a day, there is much less inducement to them to discharge their vessels on Sundays, especially as in such cases they generally have to bear the extra payment to receivers' labourers as well as to their own.

I have, &c.
Signed) W. C. ROBINSON.

ROTTERDAM.

No. 20.

Consul Turing to the Marquis of Salisbury.—(*Received March* 2.)

My Lord, *Rotterdam, February* 28, 1891.

I HAVE the honour to acknowledge the receipt of Sir James Fergusson's Circular despatch of the 9th instant, transmitting copy of a Resolution of the House of Commons for a Return of the Regulations respecting the working of cargoes on Sundays in the principal foreign ports of Europe; and, in reply to the instruction to supply the required information as far as relates to the port of Rotterdam, I have the honour to state that no special Regulations are in force here, but that labour on the Sabbath on board of ships is dependent on the consent of the local authorities, whose right to grant or withhold the same is vested in them by virtue of the Law passed in the year 1815, and entitled "The Sunday Act, 1815," the first Article of which governs the whole question of Sunday labour, and reads as follows:—

"That on Sundays and on such festivals as are kept and recognized by the several religious bodies in this country, not only shall no work be allowed to be carried on which might disturb public worship, but no labour of any kind may be done except in cases of necessity, in which event the written consent thereto of the local authorities will have to be obtained."

Some ten to fifteen years ago it was a very usual occurrence for cargoes to be worked on Sundays, but at the present time the authorities hold strictly to the provisions of the above-named Act, and it is only on exceptional occasions, where cogent reasons can be adduced for immediate dispatch, such as the possible cancelling of a time-charter if the vessel be delayed, that leave is granted to work on the Sabbath day.

It is owing to these altered circumstances that nowadays at this port the Sunday may be regarded as a real "day of rest."

I have, &c.

(Signed) HENRY TURING.

PORTUGAL.

LISBON.

No. 21.

Consul Cowper to the Marquis of Salisbury.—(Received February 25.)

My Lord, *Lisbon, February 19, 1891.*

I HAVE the honour to acknowledge the receipt of Sir James Fergusson's Circular of the 9th February, in which I am instructed to report on the Regulations in force at this port respecting the working of cargoes on Sundays.

The actual Law on the subject is that vessels shall only load and discharge cargoes on week-days between the hours of 9 and 3; Sundays and holidays being held as non-working days.

This Law, although not repealed, has become quite obsolete; and the established custom of the port of Lisbon now is that cargoes can be, and generally are, worked right through Sundays, holidays, and all the hours of the night.

This custom is now of long standing, and began to be introduced when mail-steamers first made Lisbon a port of call.

It was in order that these vessels might have quick dispatch and suffer no delays that "packet privileges" were conceded, whereby permission was granted them to load and discharge cargoes on all days and at all hours without exception.

These "privileges," at first intended only for the mail-packet lines, gradually became extended to other classes of vessels, until it became the established custom of the port; and at the present moment few ships visit Lisbon without taking advantage of it.

There is no written Regulation to govern this custom, and the only formality to be observed in the matter is the address of a petition to the Inspector of the Custom-house, by the master or the agent of the vessel requiring it, requesting a "licence" to work cargo, in or out, on Sundays and non-working hours.

I have, &c.

(Signed) FRANCIS H. COWPER.

OPORTO.

No. 22.

Acting Consul Grant to the Marquis of Salisbury.—(Received February 24.)

My Lord, *Oporto, February 20, 1891.*

IN obedience to the instructions contained in the Circular from your Lordship's Office of the 9th instant, I have the honour

to state that the Regulations at this port respecting the working of cargoes on Sundays are the same as those which apply to that operation at any time other than the Custom-house hours of 6 A.M. to 6 P.M., that is, that such working is dependent on leave granted by the Customs authorities, and that such leave is invariably accorded when applied for.

I have, &c.

(Signed) HONORIUS GRANT.

ROUMANIA.

GALATZ.

No. 23.

Consul-General Sanderson to the Marquis of Salisbury.—(Received February 21.)

My Lord, *Galatz, February 16, 1891.*

WITH reference to Sir James Fergusson's Circular of the 9th instant, instructing me to furnish, as far as relates to the port of Galatz, the information required for a Return of the Regulations respecting the working of cargoes on Sundays in the principal foreign ports of Europe, I have the honour to inclose a translation of Article 136 of the Regulations for the Danube Ports of Roumania (Decree No. 706 of the 24th March, 1879 (O.S.), as well as of a Departmental Order bearing on this subject.

I have, &c.

(Signed) PERCY SANDERSON.

Inclosure in No. 23.

(Translation.)

Police Regulations for the Ports and Banks of the Danube.

ARTICLE 136. On Sundays (including Easter Sunday, when the holidays last three days), and on the other great twelve festivals of the year,* the offices will be closed for all purely com-

* September 8 and 14; November 21; December 25, 26, and 27; January 6; February 2; March 25; August 6 and 15; Palm Sunday, Ascension Day, and Whit Sunday.

mercial operations properly so called; but they will be open on all days and at all hours for the transit of passengers, and for other urgent business.

Extract from Departmental Orders.

Harbour-masters can give permission for vessels to load or discharge merchandize or grain on Sundays or festivals whenever such permission is asked, but in such cases the necessary Custom-house formalities must be complied with by the interested parties.

RUSSIA.

Odessa.

No. 24.

Consul-General Sandwith to the Marquis of Salisbury.—(*Received February* 23.)

My Lord, *Odessa, February* 18, 1891.

In reply to Sir James Fergusson's Circular despatch of the 9th instant, I have the honour to state that, in the printed Port Regulations of Odessa there is no reference to the working of cargoes on Sundays; but the custom of the port is, when any work is to be performed on board ship on Sunday, that an intimation to that effect be made to the Custom-house authorities, who, as a matter of course, give their consent.

I have, &c.

(Signed) THOMAS B. SANDWITH.

Riga.

No. 25.

Consul Wagstaff to the Marquis of Salisbury.—(*Received February* 20.)

My Lord, *Riga, February* 17, 1891.

In obedience to the instructions contained in Sir James Fergusson's Circular despatch of the 9th instant to inform your Lordship of the Regulations existing at this port respecting the

working of cargoes on Sundays, I have the honour to report that no printed Regulations exist on this subject.

In the event of it being found necessary to work cargo on a Sunday or other holiday, the master or his agent petitions the Custom-house to that effect. Permission is invariably granted, provided it is not one of the Emperor's fête-days or general Church holiday.

Previously, when only sailing-ships visited Riga, Sundays were strictly kept, as ships had many lay days. Since the introduction of steam, however, the high pressure speed vessels work at, and which is one of the main factors of the success achieved and the pre-eminent position attained by the British mercantile marine, working cargo on Sunday was often resorted to. Some ship-owners now forbid work on board vessels on Sundays, except in cases of emergency, or when the season is advanced, and their vessels risk detention through bad weather or ice.

Working on Sundays at Riga must not be construed that all hands on board British vessels work. Stevedores and labourers are employed in loading and discharging cargo. The first and second mates, however, are engaged in tallying, and possibly the donkeymen, for which I believe they receive extra pay.

In conclusion, I venture to state that the whole question of working on Sundays is in the hands of ship-owners, against whose instructions the master and agent would not act. In view, however, of the many Church holidays in Russia, when it is impossible to obtain labour, were vessels not to work on Sunday when considered necessary by the master or agent, British shipping interests must undoubtedly suffer. At the present time freights are very low, and competition most keen; the crews of foreign vessels work at all times when required, and they are, as yet, untrammelled by unions.

I have, &c.
(Signed) WM. GEO. WAGSTAFF.

ST. PETERSBURGH.

No. 26.

Acting Consul Whishaw to the Marquis of Salisbury.—(*Received March 7.*)

My Lord, *St. Petersburgh, February 17, 1891.*

IN compliance with your Lordship's instructions contained in Sir James Fergusson's Circular despatch of the 9th instant, I have the honour to inclose herewith a translation of the Russian Customs Regulations respecting the working of cargoes on Sundays and holidays at the port of St. Petersburgh.

I have, &c.
(Signed) JAMES WHISHAW.

Inclosure in No. 26.

(Translation from the Russian.)

Customs Regulations relating to the working of Cargoes on Sundays and Holidays at the Port of St. Petersburgh.

Customs Code.

SECTION 516. The discharge of ships is allowable on week-days from sunrise to sunset. Discharging on Sundays and holidays is permitted in the following cases: Late in the autumn of the year, or if the ship has suffered damage or has sprung a leak. For this purpose, however, the sanction of the Customs authorities must first be obtained.

Section 1086. The loading of ships is permitted to take place daily, Sundays and holidays included, from sunrise to sunset.

St. Petersburgh, February 17, 1891.

TAGANROG.

No. 27.

Consul Talbot to the Marquis of Salisbury.—(*Received March* 2.)

My Lord, *Taganrog, February* 23, 1891.

WITH reference to Sr James Fergusson's Circular of the 9th instant, respecting the working of cargoes on Sundays at this port, I have the honour to report to your Lordship that the Director of the Custom-house has informed me that no printed Regulations on that subject are in existence at Taganrog, but that the recognized custom of the port is as follows:—

For Loading.—On arrival it is necessary for the master or mate of a vessel lying in the roadstead to present a petition to the Custom-house authorities asking for permission to load on Sundays and holidays, which licence is invariably granted, and work is carried on as on any other day, no extra charges being made by the labourers. Merchants have also the right to present petitions to the same effect.

For Discharging Foreign Goods.—According to the Russian Law, discharging is only allowed under exceptional circumstances, such as shipwreck, casualties, lateness of season, &c., but discretion is left to the Director of the Custom-house to grant permission on the presentation of a petition, as in the case of loading. The privilege is, however, rarely conceded, as discharging entails the presence on board of a Customs official, and in any

case it is only granted to steamers, sailing-vessels not being permitted to discharge under any pretext except the aforementioned circumstances. No difficulty is, however, placed in the way of coasting vessels discharging native produce on Sundays or holidays.

I have, &c.
(Signed) C. A. P. TALBOT.

SPAIN.

BARCELONA.

No. 28.

Consul Macpherson to the Marquis of Salisbury.—(*Received February* 26.)

My Lord, *Barcelona, February* 23, 1891.

I HAVE the honour to acknowledge Sir James Fergusson's Circular of the 9th instant, instructing me to forward to your Lordship a Return of the Regulations respecting the working of cargoes at this port on Sundays.

Having ascertained that there were no written instructions on the matter, I addressed a letter to the Captain of the Port requesting that authority to be so good as to inform me in what manner permission was obtained to enable vessels to discharge and load their cargoes on Sundays and other holidays; and I herewith inclose a translation of his reply, whereby it will be seen that permission must be obtained for doing so from the Collector of Customs of Barcelona and from his Excellency the Bishop of the Diocese.

I have, &c.
(Signed) WM. MACPHERSON.

Inclosure in No. 28.

Señor Reguera to Consul Macpherson.

(Translation.)

Sir, *Port Offices, Barcelona, February* 20, 1891.

IN reply to your despatch of this date, I beg to inform you that the Regulations for loading or unloading of vessels in this

port on Sundays and other holidays are as follows: Permission must be obtained from the Collector of Customs and the Bishop of the Diocese.

I have, &c.
(Signed) JOSÉ REGUERA.

BILBAO.

No. 29.

Consul Young to the Marquis of Salisbury.—(*Received February* 21.)

My Lord, *Bilbao, February* 18, 1891.

WITH reference to Sir James Fergusson's Circular despatch of the 9th instant, I have the honour to transmit to your Lordship a Memorandum containing information respecting the working of cargoes on Sundays at this port.

I have, &c.
(Signed) HORACE YOUNG.

Inclosure in No. 29.

Regulations respecting the working of Cargoes on Sundays in the Port of Bilbao.

THERE is no express Regulation on this subject. In order to effect the working of cargoes either loading or discharging, it is necessary to obtain the Customs permit; and this permit is never granted for working of cargoes on Sundays unless under special and urgent circumstances, and only then with the concurrence of the Municipal and Ecclesiastical authorities.

The Customs Ordinances only refer to this matter as follows:—

"At their option, the Chiefs of Customs are authorized to sanction the continuance on Sundays and fête-days of discharge of cargoes commenced on working days; but it is necessary that the parties interested should obtain the concurrent permission of the local authorities.

"The Chiefs of Customs may sanction the discharge on Sundays and fête-days of steamers of a regular line which can only remain a few hours in port. The parties interested must, however, obtain the permission of the local authorities."

It may be added that the existing Customs Regulations are under revision, but it is not yet known whether the above dispositions will be in any way modified.

(Signed) HORACE YOUNG, *Consul.*

Bilbao, February 18, 1891.

CADIZ.

No. 30.

Consul Henderson to the Marquis of Salisbury.—(*Received March* 11.)

My Lord, *Cadiz, March* 6, 1891.

WITH reference to the Circular of the 9th ultimo, I have the honour to state that only regular lines of steamers, having fixed dates of arrival and sailing, are permitted to work cargoes on Sundays and holidays.

Collectors of Customs are, nevertheless, empowered to grant special permits authorizing the discharging of cargoes during said days when the operation has been commenced previously, and in their opinion it is advisable or convenient that the work should proceed.

I have, &c.
(Signed) P. HENDERSON.

SWEDEN AND NORWAY.

CHRISTIANIA.

No. 31.

Acting Consul-General Macgregor to the Marquis of Salisbury.—(*Received February* 27.)

My Lord, *Christiania, February* 23, 1891.

WITH reference to your Lordship's Circular of the 9th instant, I have now the honour to report:—

That the working of cargoes on Sundays in Norwegian ports is strictly forbidden by law.

The police authorities of Christiania, however, inform me that, in important cases, as, for instance, where a ship (a regular caller here) has been delayed unavoidably in arriving, and would be prevented from keeping her ordinary time for leaving if the cargo were not worked on a Sunday, they sometimes refrain from interfering, as long as the work done is not performed during church hours.

I have, &c.
(Signed) A. STEWART MACGREGOR.

GOTHENBURG.

No. 32.

Consul Duff to the Marquis of Salisbury.—(Received February 27.)

My Lord, *Gothenburg, February* 23, 1891.

IN obedience to the Right Honourable Sir James Fergusson's Circular despatch of the 9th instant, instructing me to supply information respecting the working of cargoes on Sundays at this port, I have the honour to transmit herewith a copy in English of the Harbour Regulations now in force at Gothenburg, Article 11 of which contains instructions on the subject.

I have, &c.

(Signed) JOHN DUFF.

Inclosure in No. 32.

Article 11 of Harbour Regulations for Gothenburg, sanctioned the 9th November, 1866, by His Majesty the King, to be in force until further notice.

Work on Sunday or Holiday.—Masters of vessels are prohibited to have work executed on board on Sundays or holidays, unless permission for same has been granted by the Police Court and certificate thereof been exhibited at the Harbour-master's office. For steamers carrying passengers and mail, such a permission may be applied for and granted for the entire shipping season of the year.

STOCKHOLM.

No. 33.

Consul Newton to the Marquis of Salisbury.—(Received March 5.)

My Lord, *Stockholm, February* 28, 1891.

I HAVE the honour to acknowledge your Lordship's Circular of the 9th instant, transmitting copy of a Resolution of the House of Commons, and requesting that you should be supplied with the Regulations respecting the working of cargoes in this port on Sundays.

In reply, I beg to inform your Lordship that there are no special Regulations on this subject at this port; the Law, however, says that, "If any one follows a trade or works on Sundays or holidays between the hours of 6 A.M. and 9 P.M., which work can

be delayed, he will be punished by a fine of not more than 20 kronor (1*l.* 2*s.* 3*d.*) unless it can be shown that such work was a necessity."

The above Law consequently prevents the working of cargoes on Sundays under penalty of a fine, but in the event of due notice, together with a good and sufficient reason, being given to the police authorities, this Law would not be enforced, except during the hours of Divine Service, unless a third party lays an information.

An arrangement has also to be made with the Customs authorities, and a special charge is made by them during their hours of attendance.

The charge of dock labourers is at the rate of 3 kronor (3*s.* 4½*d.*) per day, counting from 6 A.M. in summer and 7 A.M. in winter to 6 P.M., with an allowance of half-an-hour for breakfast and one hour for dinner.

Overtime is paid at the rate of 5½*d.* per hour. Sunday work counts as overtime.

I have, &c.
(Signed) F. HAY NEWTON.

TURKEY.

CONSTANTINOPLE.

No. 34.

Sir H. Fawcett to the Marquis of Salisbury.—(*Received March* 9.)

My Lord, *Constantinople, March* 2, 1891.

I HAVE the honour to acknowledge the receipt of Sir James Fergusson's Circular of the 9th ultimo, inclosing copy of a Resolution of the House of Commons for a Return of the Regulations respecting the working of cargoes on Sundays, and instructing me to supply the information required as far as relates to this port.

In reply, I have the honour to inform your Lordship that this being a Mussulman country no Regulations exist in respect to labour on Sundays.

As a general rule, cargoes are not discharged on Sundays from on board ships of other nationalities than Turkish frequenting this port, but exceptions do occur sometimes.

I have, &c.
(Signed) HENRY FAWCETT.

COMMERCIAL. No. 14 (1891).

REPORTS

FROM

HER MAJESTY'S CONSULS

RESPECTING THE

WORKING OF CARGOES ON SUNDAYS

IN

FOREIGN PORTS.

PART II.—AMERICA.

Presented to both Houses of Parliament by Command of Her Majesty.
June 1891.

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PART II.—AMERICA.

Circular addressed to Her Majesty's Consular Officers at the principal Ports of the American Continent.

Sir, *Foreign Office, February* 9, 1891.

I AM directed by the Marquis of Salisbury to transmit to you the accompanying copy of a Resolution of the House of Commons for a Return of the Regulations respecting the working of cargoes on Sundays in the principal ports of America; and I am to instruct you to supply the information required as far as relates to the port at which you reside. If the Regulations are not published in English, a translation should be sent home.

I am, &c.

(Signed) JAMES FERGUSSON.

Inclosure.

HOUSE OF COMMONS.

Tuesday, February 3, 1891.

Resolved,—That an humble Address be presented to Her Majesty, that she will be graciously pleased to give directions that there be laid before this House a Return of the Regulations in force as to the working of cargoes on Sundays in the principal foreign ports and harbours in Europe and America.

Ordered,—That the said Address be presented to Her Majesty by such Members of this House as are of Her Majesty's Most Honourable Privy Council.

I have, &c.

(Signed) REGINALD F. D. PALGRAVE,
Clerk, House of Commons.

Replies to preceding Circular.

ARGENTINE REPUBLIC.

BUENOS AYRES.

No. 1.

Consul Bridgett to the Marquis of Salisbury.—(*Received April* 28.)

My Lord, *Buenos Ayres, March* 24, 1891.

I AM in receipt of a Circular despatch from the Foreign Office, dated 9th February, asking for information as to the Regulations of this port for working cargoes of vessels on Sundays; and in reply thereto, I have the honour to state that discharging and shipping operations in the roadstead go on as on other days; but when steamers in dock or alongside wharves desire to work on Sundays, special permission has to be obtained from the Custom-house authorities. This is a mere matter of form, and is always granted.

The Custom-house *deposits* remain closed on Sundays.

I have, &c.

(Signed) RONALD BRIDGETT.

BRAZIL.

BAHIA.

No. 2.

Consul Nicolini to the Marquis of Salisbury.—(*Received April* 4.)

My Lord, *Bahia, March* 14, 1891.

I HAVE the honour to acknowledge the receipt of Foreign Office Circular, dated the 9th February last, inclosing me copy of a Resolution of the House of Commons respecting the Regulations for the working of cargoes on Sundays in the principal foreign

ports of Europe and America, and instructing me to supply the information required.

In reply, I have the honour to inform your Lordship that no local Regulations of any description exist at this port with reference to the working of cargoes on Sundays; and that vessels, whenever occasion requires, invariably load and discharge cargo on the Sabbath.

I have, &c.
(Signed) E. NICOLINI.

PARÁ.

No. 3.

Consul Kanthack to the Marquis of Salisbury.—(*Received July* 6.)

My Lord, *Pará, June* 3, 1891.

REFERRING to Foreign Office Circular of the 9th February last past, instructing me to furnish information respecting the working of cargoes in this port on Sundays, I now have the honour to submit to your Lordship a translation of the Regulation relating to this subject in the book of Laws of the Custom-houses in Brazil.

"Chapter VII, Article 398.

"The service for discharge will be taken in regular order according to the date of entry of the vessels, and to the number of officials and guards available for service at the time. This order can only be altered under the following circumstances:—

"1. In cases of urgency when the safety of the ship or cargo necessitates it.

"2. When the cargo consists of goods which, by their small bulk and great value, are easily losable.

"3. In favour of ships of regular lines, national or foreign, who will be permitted to immediately commence their discharge, they having preference over all other vessels, and can commence their discharge immediately after the official visit, whether entered in the Custom-house or not, and whether it be a week-day, holy day, or holiday."

In conclusion, I beg to add that steamers of the regular lines calling at this port have no difficulty to obtain permission to work cargo on Sundays should they find it necessary to do so. Sailing-vessels and casual steamers cannot obtain permission to work cargo on Sundays, unless under exceptional circumstances.

I have, &c.
(Signed) E. KANTHACK.

PERNAMBUCO.

No. 4.

Consul Cohen to the Marquis of Salisbury.—(*Received May* 11)

My Lord, *Pernambuco, April* 8, 1891.

IN compliance with the instructions contained in Sir James Fergusson's Circular despatch of the 9th February last, I have the honour to inclose a translation of the Imperial Decree of the 4th May, 1872, stipulating the conditions by which mail-packets and steamers of regular lines can be entered and cleared on Sundays, holy days, and holidays.

This Decree was enacted for the benefit principally of such steamers as were considered mail-packets, and only made this a port of call.

Since then the trade with Brazil has so increased, that various Companies have established regular lines of steamers to Brazilian ports; and although not exactly what may be termed "mail-packets," the same privileges have been granted to them, and the discharging and loading of cargo is proceeded with to avoid delay. The work, however, is carried on by a gang of shoremen, and not by the general crew, who are otherwise engaged in ships' duties.

As regards steamers which do not enjoy these privileges, the charterers or consignees can, by giving a guarantee to the Custom-house for all dues, fines, &c., obtain permission to discharge and load such steamers. But, as the cost of labour on other than working days is double, it is only under exceptional circumstances that such work is done at this port.

Sailing-vessels are not allowed to discharge or load on any but working days.

These Rules apply to the ports within my Consular district, and, as far as I am aware, are observed at all the other ports of this country.

I have, &c.
(Signed) A. COHEN.

Inclosure in No. 4.

Decree of May 4, 1872.

(Translation.)

CONSIDERING what has been represented to me by various Companies of Transatlantic steamers which frequent the ports of the Empire, and with an end to harmonize the laws in force relative to favours and facilities granted to mail-packets and steamers of regular line in such a manner as to obviate all doubt as to their execution, conciliating at the same time the legitimate

interests of navigation and commerce with those of the National Exchequer, I, by right, in conformity with the disposition of Article 172 of the Regulation No. 2647 of the 19th September, 1860, decree the following:—

Article 1. Packets and steamers of regular lines established between the ports of the Empire and foreign ports shall be admitted to immediate discharge without being subjected to call at all ports, having preference over every other ship, and can commence to discharge as soon as visited even if entry has not been given at the Custom-house, whether on working day, holy day, or holiday, but only, however, that the people employed in this service shall convey to the Custom-house the lighters, and then remain in charge of the guards whom the Inspector will provide until the opening of the Departments, and in them place the packages.

Art. 2. Equally shall they be permitted to receive cargo cleared and destined to the ports of call, even before concluding discharging the packages that have been brought for the port touched at, without being inhibited by the competent fiscal authorities proceednig to make visits, or searching for what may be necessary.

Art. 3. Can be kept on board all stores without being sealed up.

Art. 4. Shall be dispensed with the presenting of the manifests from the intermediate ports of Lisbon, Madeira, St. Vincent, or any other foreign ports where the steamers have remained a short time, and at which may also have been received packages and orders, substituting this obligation by giving, on the first visit from the Custom-house, a list of such cargo as may have been received at the said intermediate ports, distinguishing each one.

Art. 5. Shall be dispensed with the presenting of the manifest of merchandize received from the ports of call in the Empire destined for the River Plate, it being understood, however, in order to fiscalize the unloading of such merchandize, that an employé of the Custom-house of the said ports goes on board each steamer that comes from Europe, and after the cargo has been received will hand to the commander a certificate stating the number dispatched, in order to be presented at this capital, with a duplicate and the list substituted for the manifest.

Art. 6. The captains or the Companies are irresponsible for any difference found in the list of passengers' baggage, and for objects subjected to duty which they may bring, except in the case it is proved that the captain had knowledge of such objects and did not manifest them.

Art. 7. The same captains shall also be exempt from all responsibility for the unloading or re-exportation of packages which shall be dispatched for the southern ports of the Empire or the River Plate.

Art. 8. The steamers which are here treated of can leave at any hour of the day or night, observing only the Port Police Regulations.

Art. 9. The agents of the respective Companies must be responsible for the payment of whatever fines or duty, which, ir

virtue of the fiscal Regulations, are incurred by the commanders, in order to avoid any delay in the clearance of the steamers, which, after having received the mails from the post-office, cannot be detained under any pretext in the ports of the Empire beyond the hour fixed for their departure.

Art. 10. Steamers and sailing craft which bring passengers shall be permitted to disembark them on the same day of arrival when it can be done before 7 o'clock in the evening, it being equally free to the same passengers to bring with them on shore their travelling-bags, small trunks, with clothes for daily use, and other similar packages which do not contain objects subject to duty, and proceeding with the larger packages in conformity with the law in force.

RIO GRANDE DO SUL.

No. 5.

Consul Hearn to the Marquis of Salisbury.—(Received May 11.)

My Lord, *Rio Grande do Sul, April 10, 1891.*

WITH reference to your Lordship's Circular despatch of the 9th February, I have the honour to inform your Lordship that there are no Regulations whatever respecting the working of cargoes on Sundays at the ports in this Consular district. The Custom-houses are closed, but as all ships discharge into lighters this does not interfere with Sunday labour.

I have, &c.

(Signed) WALTER R. HEARN.

SANTOS.

No. 6.

Acting Consul Beaver to the Marquis of Salisbury.—(Received June 20.)

My Lord, *Santos, May 21, 1891.*

I HAVE the honour to acknowledge the receipt of the Circular dated the 9th February, 1891, which only reached here after considerable delay.

In conformity with the instructions therein, I have the honour to inclose a document in which I reproduce the verbal statements made to me by the Inspector of the Santos Custom-house in the original Portuguese, and a translation of same.

Trusting that this document will meet the requirements of the Circular now under reply, I have, &c.

(Signed) D. A. BEAVER.

Inclosure in No. 6.

Verbal Statement of the Inspector of the Santos Custom-house.

QUE não se permitte descarga áos domingos, salvo caso de força maior, ou de vapores tendo privilegio de paquetes, e a estes só quando não ha outro alvitre.

Que não ha verba no orçamento para o pagamento das capatazias áos domingos, e que trabalho n'ese dia nunca foi contemplad pela legislação.

(Translation.)

THAT discharging on Sundays is not allowed, excepting in cases of *force majeure*, or of steamers having packet privileges, and these only when there is no other expedient.

That there is no provision in the Budget for paying the Custom-house workmen for Sunday work, and that work on that day has never been contemplated by the Legislature.

CHILE.

VALPARAISO.

No. 7.

Consul-General Joel to the Marquis of Salisbury.—(Received May 11.)

My Lord, *Valparaiso, March* 30, 1891.

WITH reference to your Lordship's Circular despatch of the 9th ultimo respecting the working of cargoes on Sundays, I have the honour to inform your Lordship that, under ordinary circumstances, no cargo is worked at this port on Sundays or feast days of the Roman Catholic Church, but Article 369 of the Custom-house Regulations provides for the working of cargoes on those days under exceptional circumstances.

I beg to inclose translation of the Article referred to, which applies to all the ports of this Republic.

I have, &c.

(Signed) LEWIS JOEL.

Inclosure in No. 7.

Article 369 *of the Custom-house Regulations.*

(Translation.)

WHEN, under extraordinary circumstances or emergency, it should become necessary to embark or tranship merchandize in steamers of established Lines, on Sundays or feast days, the interested party must apply in writing to the local authority, who, after consulting the Chief of the Customs, may, or may not, grant the necessary permission; should permission be granted, the interested party will have to conform to any instructions which may be given.

The shipment or transhipment of coal for the use of steamers and ships of war may take place during extraordinary hours, or on Sundays and feast days, subject always to the written permit of the Chief of the Custom-house, to whom the interested party must apply in writing.

REPUBLIC OF COLOMBIA.

PANAMÁ.

No. 8.

Acting Consul-General Mallet to the Marquis of Salisbury.—(*Received April* 23.)

My Lord, *Panamá, March* 31, 1891.

IN reply to Sir James Fergusson's Circular despatch, dated the 9th February last, I have the honour to state that the custom prevailing at the ports of Panamá, Colon, Carthagena, Savanilla, Santa Martha, and Buenaventura respecting the working of cargoes on Sundays is to pay the labourers double the wages paid for an ordinary week-day's work.

I have, &c.

(Signed) C. MALLET.

MEXICO.

Vera Cruz.

No. 9.

Consul Baker to the Marquis of Salisbury.—(*Received March* 20.)

My Lord, *Vera Cruz, February* 28, 1891.

With reference to Sir James Fergusson's Circular despatch of the 9th instant as to the working of cargoes on Sundays, I have the honour to report that, at this port of Vera Cruz, there are no printed or written Regulations on this subject.

But inasmuch as the practice of working of cargoes on Sundays exists in this port, I thought it well to ascertain from the Director of Customs the precise conditions on which it is allowed, and I have now the honour to transmit the translation of a letter I have just received from M. Dehesa, the official in question, from which it will be seen that the working of cargo on Sundays is not a matter of right, and is only allowed at the discretion of the Director of Customs in special cases.

I have, &c.
(Signed) A. BAKER.

Inclosure in No. 9.

M. Dehesa to Consul Baker.

(Translation.)

My dear Mr. Baker, *Vera Cruz, February* 27, 1891.

I have the pleasure to acknowledge your favour of yesterday, inclosing a Circular despatch from Sir James Fergusson, Under-Secretary of State for Foreign Affairs, addressed to yourself, which letter I have read and now return inclosed.

In reply, I would state that there are no special Regulations at this Custom-house with regard to Sundays. Such days are considered by the law as days of rest, and the offices are not open to the public; but here, in Vera Cruz, perhaps more than in other places, it often becomes a necessity to concede to the consignees of the steamers in port liberty to load and unload some few hours on Sunday mornings, which liberty is granted by this Custom-house, as well in the interests of the ship-owners as a compensation for the time lost through "northers," which interrupt all traffic, or to enable them to leave punctually on their advertized dates, as also in the interests of the merchants, who are, of course, anxious to receive their goods as soon as possible. But, as I have already indicated, all this is discretional, and without

any special Regulation for Sundays and holidays; and, of course, the general Customs Regulations are enforced as on week-days.

This is all the information I am able to give you on the subject in question, and I remain, &c.

(Signed) FEOD. A. DEHESA.

PERU.

CALLAO.

No. 10.

Acting Consul Wilson to the Marquis of Salisbury.—(Received May 20.)

My Lord, *Callao, April* 14, 1891.

REFERRING to Sir James Fergusson's Circular, dated the 9th February last, I have the honour to inform your Lordship that there is no Regulation published with regard to working of cargoes at this port on Sundays. No such work, however, is done on those days except under extraordinary circumstances, when the Custom-house authorities will, should they deem it necessary, grant special permission to discharge or load cargo.

I beg to inclose a translation of Article 174 of the Regulations of Commerce now in force, which bears on the subject.

I have, &c.

(Signed) GEORGE G. WILSON.

Inclosure in No. 10.

Regulation of Commerce.

(Translation.)

Powers of the Chiefs of Custom-houses.

Article 174. In extraordinary cases, or when it shall be deemed necessary, they shall allow days and hours for the loading and discharging of packages.

UNITED STATES OF AMERICA.

BOSTON.

No. 11.

Consul Henderson to the Marquis of Salisbury.—(*Received March* 10.)

My Lord, *Boston, February* 27, 1891.

IN compliance with the instructions contained in Sir James Fergusson's Circular despatch of the 9th instant, I have the honour to report that no written or printed Regulations exist at this port respecting the working of cargoes on Sundays, and that this work is very rarely done here.

As a rule, in cases of great emergency—as, for instance, to save a vessel or her cargo from damage or loss—the Custom-house authorities, on application, order a Custom-house Inspector to attend and supervise the discharge of cargo; and when loading or unloading is applied for under other special circumstances, they permit the work to be done under the supervision of an Inspector, if any such is willing to attend, but not otherwise.

The established rates paid for labour in working cargoes are: for working days, 30 cents (1*s.* 3*d.*) per hour; for night-work of such working days, 40 cents (1*s.* 8*d.*); and for Sundays and holidays, 60 cents (2*s.* 6*d.*), Sunday being reckoned from 6 P.M. Saturday to 6 A.M. Monday.

I have, &c.

(Signed) C. A. HENDERSON.

CHARLESTON.

No. 12.

Consul St. John to the Marquis of Salisbury.—(*Received March* 10.)

My Lord, *Charleston, February* 26, 1891.

WITH reference to the Foreign Office Circular of the 9th instant, instructing me to supply information relative to the working of cargoes on Sundays in this port, I have the honour to report that, according to Ordinances of the city of Charleston, of which the inclosed is copy of an extract, no labour of the nature above alluded to is permitted on Sundays except specially authorized by the Mayor of the town, to whom an application must be made, he being the sole judge as to the necessity for such labour.

A certificate from him prevents conflicts and interference on the part of the police, and is usually given to passenger coasting-steamers stopping at Charleston for a few hours only.

I have, &c.
(Signed) C. ST. JOHN.

Inclosure in No. 12.

Extract from Ordinances, City of Charleston.

No tradesman, labourer, or other person whomsoever shall do or exercise any worldly labour, business, or work of their ordinary callings on the Lord's Day (works of necessity, charity, and the necessary occasions of the family excepted), and every person of the age of 15 years and upwards so offending shall, for every such offence, forfeit a sum not exceeding 20 dollars (4*l.*).

NEW ORLEANS.

No. 13.

Consul de Fonblanque to the Marquis of Salisbury.—(*Received March* 16.)

My Lord, *New Orleans, February* 28, 1891.

IN reply to Sir James Fergusson's Circular of the 9th February respecting the working of cargoes on Sundays, I have the honour to state that there is no State Law or City Ordinance in force at this port regulating the subject.

Practically, no such work is done, for economical reasons, as the Trade Associations have fixed the hours for Sunday work at from 7 A.M. till 2 P.M., and the wages at 10 dollars a-head for that period.

I have, &c.
(Signed) A. DE G. DE FONBLANQUE.

NEW YORK.

No. 14.

Consul-General Booker to the Marquis of Salisbury.—(*Received March* 10.)

My Lord, *New York, February* 27, 1891.

I HAVE the honour to acknowledge the receipt of Sir James Fergusson's Circular of the 9th instant, inclosing a copy of a Resolution of the House of Commons for a Return of the Regula-

tions respecting the working of cargoes on Sundays in the principal foreign ports of Europe and America, and instructing me to supply the desired information so far as it relates to this port.

In reply, I have the honour to state that the working of cargoes on Sundays at this port is prohibited by the laws of the State of New York, section 263 of the Penal Code, and also by section 2877 of the Revised Statutes of the United States, copies of which I inclose. Permission is, however, granted by the United States' Customs authorities to unload a vessel on Sunday should her safety, or that of the cargo, be endangered.

(Signed) WM. LANE BOOKER.

Inclosure 1 in No. 14.

Extract from the Penal Code of the State of New York.

SECTION 263. All manner of servile labour, on the first day of the week, is prohibited, excepting in works of necessity or charity.

Inclosure 2 in No. 14.

Extract from Revised Statutes of the United States.

SECTION 2877. The Inspector shall attend to the delivery of the cargo under his care at all times when the unlading or delivery of merchandize is lawful, particularly from the rising to the setting of the sun on each day, Sundays and the 4th day of July in each year excepted; for which purpose he shall constantly attend and remain on board the vessel, the deliveries from which he is to superintend, or at any other station where his inspection is necessary. The Inspector shall not quit such station or place without the leave of the Surveyor of the port first obtained, who shall appoint another Inspector, if he deems it necessary, to supply the place of such Inspector during his absence; and any Inspector who shall neglect, or in any manner act contrary to the duties hereby enjoined, shall for the first offence be liable to a penalty of the sum of 50 dollars, and for the second offence shall be displaced, and be incapable of holding any station of trust or profit under the Revenue Laws of the United States, for a term not exceeding seven years.

PHILADELPHIA.

No. 15.

Consul Clipperton to the Marquis of Salisbury.—(*Received March* 16.)

My Lord, *Philadelphia, March* 3, 1891.

I BEG to acknowledge the receipt of Sir James Fergusson's Circular despatch of the 9th ultimo, transmitting a copy of a Resolution of the House of Commons for a Return of the Regulations respecting the working of cargoes on Sundays, and instructing me to supply the required information so far as relates to the port of my residence.

In reply, I have the honour to inform your Lordship that there is no Act of Congress of the United States governing this matter, and that Sunday discharging and loading of ships' cargoes from or to other countries are done, when necessary, by merchants at their will, and under no restrictions.

There is an old Act of the Legislature of the Commonwealth of Pennsylvania forbidding labour on the Sabbath day, but it is inoperative, inasmuch as no authority or person thinks proper to see to its enforcement unless a public or personal annoyance accompanies it.

(Signed) ROBT. CHAS. CLIPPERTON.

SAN FRANCISCO.

No. 16.

Consul Donohoe to the Marquis of Salisbury.—(*Received March* 31.)

My Lord, *San Francisco, March* 12, 1891.

I HAVE the honour to acknowledge the receipt of Sir James Fergusson's Circular of the 9th ultimo relative to the working of cargoes on Sunday.

I have the honour to report that there are no Regulations in force at the port of San Francisco regarding the working of cargoes on Sunday.

The Collector of Customs, however, has the power to grant a permit for the discharge or loading of goods on Sundays, and such permits have been issued in special cases, where a vessel's arrival has been delayed through bad weather or accident, and her time in port so much reduced that it is necessary to work the cargo on Sunday to enable her to be got ready for sea by her advertised date.

On such occasions the goods can only be discharged or shipped

from a bouded wharf, and the ship's agent must pay the extra charges incurred for the services of a Custom-house officer.

I have the honour to inclose a copy of a despatch from Mr. Vice-Consul Laidlaw, at Portland, Oregon, as to the practice at that port.

I have, &c.
(Signed) DENIS DONOHOE.

Inclosure in No. 16.

Vice-Consul Laidlaw to Consul Donohoe.

Sir, *Portland, March 7*, 1891.

I AM in receipt of your letter of the 3rd instant, with copy of Sir James Fergusson's Circular, requesting a Return of the Regulations respecting the working of cargoes on Sunday. I have the honour to report that there are no Regulations at this port touching this matter. Coasting-steamers are often loaded and discharged on Sundays by private arrangement with the long-shoremen. Foreign vessels have to take out a Custom-house permit to discharge on Sunday.

I understand that stevedores' gangs are usually paid double rates for Sunday work.

I have, &c.
(Signed) JAMES LAIDLAW.

TEXAS.

No. 17.

Consul Boyle to Foreign Office.—(Received November 5.)

Sir, *Galveston, Texas, October 22*, 1891.

I HAVE the honour to acknowledge the receipt of your Circular of the 9th February, 1891, and your letter of the 10th October, 1891, which came to me to-day; and in answer to it I beg to say that Acting Consul Heyworth was officiating here in February 1891, and on the 27th February he received your Circular of the 9th February, and answered it on the same day.* I beg further to say that there are no Regulations here respecting the working of cargoes on Sunday.

I have, &c.
(Signed) JAMES BOYLE.

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* The despatch referred to was not received at Foreign Office.

URUGUAY.

Monte Video.

No. 18.

Mr. Satow to the Marquis of Salisbury.—(*Received May* 8.)

My Lord, *Monte Video, April* 15, 1891.

In conformity with the instructions contained in your Lordship's Circular despatch, dated the 9th February last, directing me to furnish information as to the Regulations in force at Monte Video respecting the working of cargoes on Sundays, I have the honour to forward translation of a Report on this subject from the Director-General of Customs, together with a printed copy of the Port Regulations which I have obtained through the courtesy of the Minister for Foreign Affairs.

It appears from this Report that the privileged packets (which term includes all the steamers that trade regularly to this port) can load and discharge at all hours on Sundays and holidays. Sailing-vessels may load produce on Sundays and holidays, but may not discharge cargo unless by special permission, granted under exception circumstances, or when the cargo is of a bulky character, such as coal, timber, tiles, &c.

I have, &c.

(Signed) ERNEST SATOW.

Inclosure 1 in No. 18.

Señor Gradin to Mr. Satow.

(Translation)

Most Excellent Sir, *Monte Video, April* 11, 1891.

In compliance with what is laid down in the foregoing Decree, I should inform your Excellency that privileged packets are able to load and discharge into cargo-boats day and night, even on non-working days, and equally to receive export cargo. Sailing-vessels may receive native produce on holidays, but not at night.

They cannot discharge except on working days and during working hours, by this being understood those on which the Custom-house and Preventive offices are open, which is not the case on Sundays and holidays. Nevertheless, they may work after having received the necessary authorization, when they have been entered as arriving here damaged, &c., or when it is a question of "rough stuff," such as roofing-tiles, flooring-tiles, coal, timber, &c., in which cases this Custom-house grants permission,

There are no express Regulations for all the cases above indicated; but such has been the practice for many years past, and it is tacitly authorized by the Custom-house and Coastguard General Regulations and by the Law and Regulations concerning privileged packets.

In proof of this statement I take the liberty to inclose a printed copy of the Port Regulations.

I believe this Report will be found to contain what I was instructed to supply.

I have, &c.
(Signed) G. GRADIN.

Inclosure 2 in No. 18.

Regulations to be observed by all Masters of Merchant-vessels that enter the Port of Monte Video according to the Regulations of the Resguardo.

English Translation (printed literally).

Article 160. At the time of the visit the employed will deliver to the captain a printed note, which will inform him of the Regulations to which he must conform, and the responsibility he incurs in case of infringement.

Art. 161. In the next place, he will require from the captain the manifest of the cargo, detailing the bales and other packages which may be on board, their marks and numbers, the name of the consignees; and a detailed note of all the articles and merchandize on board belonging to the captain, passengers, or individuals of the crew, or for the use of the vessel, including all classes of provisions.

Art. 162. Also a declaration, which expresses the name of the vessel, captain, her nationality, proceedence, and tonnage.

Art. 163. The aforesaid manifest, bills of lading, and declaration must be signed by the captain or his representative. He will also sign a note which the officer of the port will put at foot of the manifest, showing that the Regulations to which he is subjected to have been delivered to him.

Art. 164. Captains of vessels of inland navigation will also be obliged to fulfil the formalities established in the preceding Article.

Art. 166. The captain has twenty-four hours conceded to him, counting from that in which he delivered his manifest, to alter any mistake in the bills of lading and note which are mentioned in the Articles 161 and 162, passing which time no rectification of any class can be allowed.

Art. 167. The manifest mentioned in Article 161 must be signed and certified by the Consul of the Republic at the port from which the vessel sailed each time she is dispatched, and if the manifest is not signed and certified by the Oriental Consul

will be subject to a fine of 50 dollars (Decree of the Supreme Government, dated the 13th September, 1885).

Art. 170. Should there be any difference between the cargo of the vessel and her original manifest from the last port of proceedence or between the cargo and the note given by the captain after having rectified it, and having passed the twenty-four hours allowed to and according to the 166th Article, the packages found on board not mentioned in the manifest will be seized as contraband; and for those wanting for the completement of the number manifested, the captain will suffer a fine equal to the value of the goods wanting.

Art. 171. The value will be calculated according to the value of other packages of the same description of goods on board which may form part of the cargo, and should there be none the fine will be determined by the Judge or Tribunal for trying cases of seizures; but the fine can in no case exceed 1,000 dollars.

Art. 172. The vessels of inland navigation are subject to the same penalties if their cargo is merchandize or manufactured goods, and the fine of 200 dollars if they are produce of the country, although they may not pay duties.

Art. 175. After the departure of the employed encharged to make the visit, the captain cannot proceed to remove or receive in the vessel anything without the correspondent permit from the Collector-General's office, save the provision which he receives from shore, in the form which these Regulations inform under pain if paying a fine of 200 dollars each time, whatever may be the excuse presented.

Art. 176. The vessels of inland navigation which infringe the preceding Article will pay the fine of 200 dollars if the cargo is merchandize, and 100 dollars if it consists of produce of the country.

Art. 180. The Resguardo will give permission to embark all provisions for the use of the crew, but will not allow the transhipment from one vessel to another of any such provisions, nor the shipment of any other article from shore, without a proper permit from Custom-house.

Art. 201. The discharge of merchandize to the launches which have to bring them on shore or tranship must be effected from sunrise till 1 o'clock in the afternoon unless in cases considered exceptional, in which the Collector will allow special permits.

Art. 202. The captains and masters who deliver or receive any package out of the hour indicated will pay a fine of 10 dollars for each package, without setting aside the original fine which corresponds in case there should appear any attempt of fraud or contraband.

Art. 252. The transhipments which are made from vessels from foreign ports to others of inland navigation must be done by the launches of the port, not being allowed to do it otherwise without special order from the Collector's office under the fine of 100 dollars, which will be paid by the captain, master, or consignee of the vessel that receives the cargo.

Additional Article.

Masters of vessels will receive from the Custom-house authorities printed forms for the discharge of cargo, which must be filled up in duplicate, signed by the master or mate, and sent by the same lighter that receives the goods.

The greatest care should be taken in filling up these forms, as they will be of much importance in proving correct delivery of cargo.

Remarks to Masters of Vessels.

How to Discharge.

Masters of vessels discharging in this port will deliver to the lighter that may receive goods for shore two written tickets therein expressing the name and the nationality of the vessel, the number, mark, quantity of packages, and the classifications thereof, as well as the name of the owner, all in concordance with the orders issued by the Inspection of Resguardo, by virtue of the stamped permits authorized by the Controller of the Custom-house.

For the Transhipment.

This must be done with the same order issued by the Inspection of Resguardo to that effect to which masters of vessels delivering goods must put same annotation to show that the whole has been delivered at one time, delivering the same to the lighterman; and, in case the lighter should only receive part of the contents of such permit, partial tickets may be given by the master for that part of the cargo, and continue so, till the operation be totally finished. It being understood that the same order with annotations of both, he who delivered and he who received the goods, must be returned to the Resguardo previously to the dispatching of such permit from said office.

N.B.—Masters of vessels receiving goods or produce by transhipment, the same being accompanied by the order issued by the Resguardo bearing the word "trasbordo" printed, are requested to hoist their flag on the main, thus calling the Custom-house boat on service in the bay to receive the order by which such transhipment is made, attaching to the same their receipt, either for the part received, or for the whole if such be the case.

COMMERCIAL. No. 11 (1891).

CORRESPONDENCE

RESPECTING

ZONE TARIFF RATES FOR GOODS AND PASSENGER TRAFFIC ON RAILWAYS

IN

AUSTRIA AND HUNGARY.

Presented to both Houses of Parliament by Command of Her Majesty.
April 1891.

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Correspondence respecting Zone Tariff Rates for Goods and Passenger Traffic on Railways in Austria and Hungary.

No. 1.

Sir A. Nicolson to the Marquis of Salisbury.—(*Received November* 24.)

Buda-Pest, November 20, 1890.

My Lord,

THE Minister of Commerce, M. Baross, encouraged by the success which has attended his measures in regard to passenger traffic, has now elaborated a new local tariff for goods traffic on the State railways in Hungary, which is intended, by a considerable reduction and simplification of rates, to stimulate and facilitate this branch of railway activity.

The new tariff, apart from the modifications which it will introduce in respect to rates, is noteworthy for the application, in a different form, of the zone system, which was the principal feature of M. Baross' reforms in the passenger traffic. It is at present proposed to make no alteration in the classification of goods, as any change in that direction would affect interests and arrangements outside of this country, and therefore the classification which exists in common for the Austrian and Hungarian lines is maintained.

The Government were of opinion that the tariffs must be simplified and the rates lowered. In order to meet the first of these points, a 10-kilom. (6 miles 376 yards) unity ("Zehnkilometer einheit") instead of a 1-kilom. (1,094 yards) unity is to be adopted, and also a considerable portion of the special tariffs is to be abolished. Further, it is considered necessary to facilitate the goods traffic between adjoining localities and also on long distances, or what is termed the "Nachbar- und Fern-Verkehr."

As Hungary is a country in which the production of raw materials plays the chief part, the goods to be transported are generally of a bulky nature. For transport over short distances the railways are in competition, and apparently in unsuccessful competition, with road transport, while the existing rates render the carriage of bulky goods over long distances very expensive, for example, to or from places in Transylvania and Upper Hungary.

With regard to short distance transport, it is intended to reduce the minimum rate for a waggon load, no matter how short is the distance, from 6 florins (10*s.*) to 4 florins (6*s.* 8*d.*), and also to reduce up to a distance of 40 kilom. (about 25 miles) the "manipulation" dues by one-half.

In respect to long distance traffic, reductions will be made beyond a distance of 200 kilom. (about 125 miles).

With regard to goods which form a waggon load, the tariff will be composed of three divisions. The first will be effective up to 200 kilom. (about 125 miles), the second from 200 to 400 kilom. (about 250 miles), and the third over 400 kilom. For goods sent separately ("Stück Güter") or by express there will be two zones, the first up to 200 kilom. and the second beyond that distance. Far greater advantages will be accorded to goods sent as waggon loads ("Wagen ladung") than are granted to goods sent separately.

The Minister, in a short exposition of his scheme which he made to Parliament, stated that articles of subsistence would be carried to the markets at rates far more moderate than had hitherto prevailed, while the rates for goods intended for export would also be diminished. Moreover, coal, iron, artificial manures, &c., would be transported to the most extreme limits of the country without the cost of transport

rendering their disposal in the market a matter of difficulty, as had hitherto been the case. The following Table shows, in summary, the basis on which the new rates will be calculated :—

(5 kreutzers roughly equal 1 penny.)

	From 1 to 200 Kilometres.	201 to 400 Kilometres.	Over 400 Kilometres.	"Manipulation" Dues.
	Kreutzers per 100 Kilogrammes.			
Express—				
Ordinary	1·30	1·00	..	10
Reduced	0·60	0·50	..	10
Goods sent separately ("Stück Güter")—				
Class 1	0·72	0·52	..	10
Class 2	0·52	0·42	..	10
Bulky goods	0·90	0·80	..	10
Waggon-load classes—				
Class A	0·32	0·24	0·16	6
Class B	0·21	0·17	0·10	4
Class C	0·16	0·13	0·09	4
Special Tariff 1—				
Corn	0·27	0·15	0·10	5
Exceptional Tariff 1—				
Coal, wood, fuel, potatoes, hay, straw ..	0·13	0·10	0·07	3
Exceptional Tariff 2—				
Manure of all kinds, earth, stones, minerals	0·11	0·09	0·06	3

(Previous Table reprinted with English Equivalents.)

	From 1,094 yards to 124 miles 480 yds. (from 1 to 200 kilom.).	From 124 miles 1,574 yds. to 248 miles 960 yds. (from 201 to 400 kilom.).	Over 248 miles 960 yds. (over 400 kilom.).	"Manipulation" Dues.
	Rates per 200 lbs. (100 kilog.).			
Express—	*s. d.*	*s. d.*	*s. d.*	*s. d.*
Ordinary	2 2	1 8	..	0 2
Reduced	1 0	0 10	..	0 2
Goods sent separately ("Stück Güter")—				
Class 1..	1 $2\frac{2}{5}$	0 $10\frac{2}{5}$	..	0 2
Class 2..	0 $10\frac{2}{5}$	0 $8\frac{2}{5}$	..	0 2
Bulky goods	1 6	1 4	..	0 2
Waggon-load classes—				
Class A	0 $6\frac{2}{5}$	0 $4\frac{3}{5}$	0 $3\frac{1}{5}$	0 $1\frac{1}{5}$
Class B	0 $4\frac{1}{5}$	0 $3\frac{2}{5}$	0 2	0 $0\frac{4}{5}$
Class C	0 $3\frac{1}{5}$	0 $2\frac{3}{5}$	0 $1\frac{4}{5}$	0 $0\frac{4}{5}$
Special Tariff 1—				
Corn	0 $5\frac{2}{5}$	0 3	0 2	0 1
Exceptional Tariff 1—				
Coal, wood, fuel, potatoes, hay, straw	0 $2\frac{3}{5}$	0 2	0 $1\frac{3}{5}$	0 $0\frac{3}{4}$
Exceptional Tariff 2—				
Manure of all kinds, earth, stones, minerals ..	0 $2\frac{1}{5}$	0 $1\frac{4}{5}$	0 $1\frac{1}{5}$	0 $0\frac{3}{5}$

For the ordinary express and separate goods traffic rates no special reductions are introduced, because they are chiefly concerned with goods of a comparatively high value; but reduced rates are accorded to articles of over 6,000 kilog. (12,000 lbs.) in weight. As has been stated above, articles of subsistence sent by express, such as milk, butter, eggs, dead meat, &c., will pay greatly reduced rates. Several articles which belong to Class A, and which are of importance to Hungarian production, will

be carried at the lower corn tariff rates. The wood transport also receives advantages, not only by reduction of rates, but also by the rates for soft and hard wood being equalized.

In Special Tariff 1, corn and flour will in future be forwarded per 100 kilog. (200 lbs.) for 50 kilom. (31¼ miles) for 16 kreutzers (3⅕*d.*), instead of, as formerly, 22 kreutzers (4⅖*d.*); for 200 kilom. (125 miles) for 58 kreutzers (11⅗*d.*) instead of 62 kreutzers (1*s.* 0⅖*d.*); and for 800 kilom. (500 miles) for 129 kreutzers (2*s.* 1⅘*d.*) instead of 167 kreutzers (2*s.* 9⅖*d.*).

I have given but a very short and imperfect summary of the latest project of the Minister of Commerce, as I have not ventured to enter into details in regard to which only an expert in such matters could deal to any advantage. The tariff, it is proposed, should come into force on the 1st January, 1891. I beg leave to inclose an extract from the proposed tariff as published in the "Pester Lloyd."

I have, &c.

(Signed) A. NICOLSON.

Inclosure in No. 1.

Extract from the proposed Table of Goods Rates for the Hungarian States' Railways (2nd Part), which will probably come into Operation on the 1st of January, 1891.

TABLE for ascertaining the Rates for the Carriage of Express and Ordinary Goods.

Kilometres.	Express Goods.		Ordinary Goods.								
						Reduced Truck Rate.					
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 100 kilog. in Austrian Kreutzers.										
1— 10	15	10	11	9	12	6	4	4	5	4	4
11— 20	28	15	17	14	20	8	5	4	7	4	4
21— 30	41	21	24	19	29	11	7	6	9	5	4
31— 40	55	28	32	25	39	14	9	8	12	6	5
41— 50	68	34	39	30	48	18	12	10	16	8	7
51— 60	82	41	48	37	58	22	14	12	18	10	8
61— 70	95	47	55	42	67	25	16	14	21	11	9
71— 80	108	54	63	48	77	28	18	16	24	12	10
81— 90	121	61	71	54	87	32	21	18	27	14	12
91— 100	134	67	78	59	96	36	23	19	30	15	13
101— 110	147	73	86	65	105	39	25	21	32	17	14
111— 120	160	79	93	70	114	42	27	22	36	18	15
121— 130	173	85	100	75	123	46	30	24	39	19	17
131— 140	186	91	107	80	132	49	32	26	41	21	18
141— 150	199	97	114	85	141	52	34	27	44	22	19
151— 160	212	103	122	91	150	56	36	29	47	23	20
161— 170	225	109	129	96	159	59	39	30	50	24	21
171— 180	238	115	136	101	168	62	41	32	52	26	22
181— 190	251	121	143	106	177	65	43	34	55	27	23
191— 200	264	127	150	111	186	68	45	35	58	28	24
201— 210	275	133	157	116	194	71	47	37	60	30	25
211— 220	285	138	162	120	202	74	49	38	61	31	26
221— 230	295	143	167	125	210	76	50	39	63	32	27
231— 240	305	148	172	129	218	78	52	41	64	33	28
241— 250	315	153	177	133	226	81	54	42	66	34	29
251— 260	325	158	183	137	234	83	55	43	67	35	30
261— 270	335	163	188	141	242	86	57	44	69	36	31
271— 280	345	168	193	146	250	88	59	46	70	37	32

Kilometres.	Express Goods.		Ordinary Goods.								
						Reduced Truck Rate.					
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate
	Rate per 100 kilog. in Austrian Kreutzers.										
281— 290	355	173	198	150	258	90	69	47	72	38	33
291— 300	365	178	203	154	266	93	62	48	73	39	34
301— 310	375	183	209	158	274	95	64	50	75	40	34
311— 320	385	188	214	162	282	98	66	51	76	41	35
321— 330	395	193	219	167	290	100	67	52	78	42	36
331— 340	405	198	224	171	298	102	69	54	79	43	37
341— 350	415	203	229	175	306	105	71	55	81	44	38
351— 360	425	208	235	179	314	107	72	56	82	45	39
361— 370	435	213	240	183	322	110	74	57	84	46	40
371— 380	445	218	245	188	330	112	76	59	85	47	41
381— 390	455	223	250	192	338	114	77	60	87	48	42
391— 400	465	228	255	196	346	117	79	61	88	49	43
401— 410	475	233	261	200	354	119	81	62	90	49	43
411— 420	485	238	266	204	362	120	82	63	91	50	44
421— 430	495	243	271	209	370	122	83	64	92	51	45
431— 440	505	248	276	213	378	124	84	65	93	51	45
441— 450	515	253	281	217	386	125	85	66	94	52	46
451— 460	525	258	287	221	394	127	86	67	95	53	46
461— 470	535	263	292	225	402	128	87	68	96	54	47
471— 480	545	268	297	230	410	130	88	69	97	54	48
481 — 490	555	273	302	234	418	132	89	70	98	55	48
491— 500	565	278	307	238	426	133	90	71	99	56	49
501— 510	575	283	313	242	434	135	91	71	100	56	49
511— 520	585	288	318	246	442	136	92	72	101	57	50
521— 530	595	293	323	251	450	138	93	73	102	58	51
531— 540	605	298	328	255	458	140	94	74	103	58	51
541— 550	615	303	333	259	466	141	95	75	104	59	52
551— 560	625	308	339	263	474	143	96	76	105	60	52
561— 570	635	313	344	267	482	144	97	77	106	61	53
571— 580	645	318	349	272	490	146	98	78	107	61	54
581— 590	655	323	354	276	498	148	99	79	108	62	54
591— 600	665	328	359	280	506	149	100	80	109	63	55
601— 610	675	333	365	284	514	151	101	80	110	63	55
611— 620	685	338	370	288	522	152	102	81	111	64	56
621— 630	695	343	375	293	530	154	103	82	112	65	57
631— 640	705	348	380	297	538	156	104	83	113	65	57
641— 650	715	353	385	301	546	157	105	84	114	66	58
651— 660	725	358	391	305	554	159	106	85	115	67	58
661— 670	735	363	396	309	562	160	107	86	116	68	59
671— 680	745	368	401	314	570	162	108	87	117	68	60
681— 690	755	373	406	318	578	164	109	88	118	69	60
691— 700	765	378	411	322	586	165	110	89	119	70	61
701— 710	775	383	417	326	594	167	111	89	120	70	61
711— 720	785	388	422	330	602	168	112	90	121	71	62
721— 730	795	393	427	335	610	170	113	91	122	72	63
731— 740	805	398	432	339	618	172	114	92	123	72	63
741— 750	815	403	437	343	626	173	115	93	124	73	64
751— 760	825	408	443	347	634	175	116	94	125	74	64
761— 770	835	413	448	351	642	176	117	95	126	75	65
771— 780	845	418	453	356	650	178	118	96	127	75	66
781— 790	855	423	458	360	658	180	119	97	128	76	66
791— 800	865	428	463	364	666	181	120	98	129	77	67
801— 810	875	433	469	368	674	183	121	98	130	77	67
811— 820	885	438	474	372	682	184	122	99	131	78	68
821— 830	895	443	479	377	690	186	123	100	132	79	69
831— 840	905	448	484	381	698	188	124	101	133	79	69

Kilometres.	Express Goods.		Ordinary Goods.								
						Reduced Truck Rate.					
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 100 kilog. in Austrian Kreutzers.										
841— 850	915	453	489	385	706	189	125	102	134	80	70
851— 860	925	458	495	389	714	191	126	103	135	81	70
861— 870	935	463	500	393	722	192	127	104	136	82	71
871— 880	945	468	505	398	730	194	128	105	137	82	72
881— 890	955	473	510	402	738	196	129	106	138	83	72
891— 900	965	478	515	406	746	197	130	107	139	84	73
901— 910	975	483	521	410	754	199	131	107	140	84	73
911— 920	985	488	526	414	762	200	132	108	141	85	74
921— 930	995	493	531	419	770	202	133	109	142	86	75
931— 940	1,005	498	536	423	778	204	134	110	143	86	75
941— 950	1,015	503	541	427	786	205	135	111	144	87	76
951— 960	1,025	508	547	431	794	207	136	112	145	88	76
961— 970	1,035	513	552	435	802	208	137	113	146	89	77
971— 980	1,045	518	557	440	810	210	138	114	147	89	78
981— 990	1,055	523	562	444	818	212	139	115	148	90	78
991—1,000	1,065	528	567	448	826	213	140	116	149	91	79
1,001—1,010	1,075	533	573	452	834	215	141	116	150	91	79
1,011—1,020	1,085	538	578	456	842	216	142	117	151	92	80
1,021—1,030	1,095	543	583	461	850	218	143	118	152	93	81
1,031—1,040	1,105	548	588	465	858	220	144	119	153	93	81
1,041—1,050	1,115	553	593	469	866	221	145	120	154	94	82
1,051—1,060	1,125	558	599	473	874	223	146	121	155	95	82
1,061—1,070	1,135	563	604	477	882	224	147	122	156	96	83
1,071—1,080	1,145	568	609	482	890	226	148	123	157	96	84
1,081—1,090	1,155	573	614	486	898	228	149	124	158	97	84
1,091—1,100	1,165	578	619	490	906	229	150	125	159	98	85
1,101—1,110	1,175	583	625	494	914	231	151	125	160	98	85
1,111—1,120	1,185	588	630	498	922	232	152	126	161	99	86
1,121—1,130	1,195	593	635	503	930	234	153	127	162	100	87
1,131—1,140	1,205	598	640	507	938	236	154	128	163	100	87
1,141—1,150	1,215	603	645	511	946	237	155	129	164	101	88
1,151—1,160	1,225	608	651	515	954	239	156	130	165	102	88
1,161—1,170	1,235	613	656	519	962	240	157	131	166	103	89
1,171—1,180	1,245	618	661	524	970	242	158	132	167	103	90
1,181—1,190	1,255	623	666	528	978	244	159	133	168	104	90
1,191—1,200	1,265	628	671	532	986	245	160	134	169	105	91
1,201—1,210	1,275	633	677	536	994	247	161	134	170	105	91
1,211—1,220	1,285	638	682	540	1,002	248	162	135	171	106	92
1,221—1,230	1,295	643	687	545	1,010	250	163	136	172	107	93
1,231—1,240	1,305	648	692	549	1,018	252	164	137	173	107	93
1,241—1,250	1,315	653	697	553	1,026	253	165	138	174	108	94
1,251—1,260	1,325	658	703	557	1,034	255	166	139	175	109	94
1,261—1,270	1,335	663	708	561	1,042	256	167	140	176	110	95
1,271—1,280	1,345	668	713	566	1,050	258	168	141	177	110	96
1,281—1,290	1,355	673	718	570	1,058	260	169	142	178	111	96
1,291—1,300	1,365	678	723	574	1,066	261	170	143	179	112	97
1,301—1,310	1,375	683	729	578	1,074	263	171	143	180	112	97
1,311—1,320	1,385	688	734	582	1,082	264	172	144	181	113	98

(Previous Table reprinted with English Equivalents.)

Note.—10 kilom. have been taken as the equivalent of 6 miles 376 yards; 5 kreutzers have been reckoned to a penny.

Distances.	Express Goods.		Ordinary Goods.									
						Reduced Truck Rate.						
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 200 lbs. (100 kilog.)										
Miles yds. Miles yds.	£ s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
— 1,094 to 6 376 ..	0 0 3	0 2	0 2 1/5	0 1 4/5	0 2 2/5	0 1 1/5	0 0 4/5	0 0 4/5	0 1	0 0 4/5	0 0 4/5
6 1,470 „ 12 752 ..	0 0 5 3/5	0 3	0 3 3/5	0 2 4/5	0 4	0 1 3/5	0 1	0 0 4/5	0 1 1/5	0 0 4/5	0 0 4/5
13 86 „ 18 1,128 ..	0 0 8 1/5	0 4 1/5	0 4 4/5	0 3 4/5	0 5 4/5	0 2 1/5	0 1 2/5	0 1 1/5	0 1 4/5	0 1	0 0 4/5
19 462 „ 24 1,504 ..	0 0 11	0 5 3/5	0 6 2/5	0 5	0 7 4/5	0 2 4/5	0 1 3/5	0 1 3/5	0 2 2/5	0 1 1/5	0 1
25 838 „ 31 120 ..	0 1 1 3/5	0 6 4/5	0 7 4/5	0 6	0 9 3/5	0 3 3/5	0 2	0 2 2/5	0 3 1/5	0 1 3/5	0 1 2/5
31 1,214 „ 37 496 ..	0 1 4 2/5	0 8 1/5	0 9 3/5	0 7 2/5	0 11 3/5	0 4 2/5	0 2 4/5	0 2 3/5	0 3 3/5	0 2	0 1 3/5
37 1,590 „ 43 872 ..	0 1 7	0 9 2/5	0 11	0 8 2/5	1 1 2/5	0 5	0 3 1/5	0 2 4/5	0 4 1/5	0 2 1/5	0 1 4/5
44 206 „ 49 1,248 ..	0 1 9 3/5	0 10 4/5	1 0 3/5	0 9 3/5	1 3 2/5	0 5 3/5	0 3 3/5	0 3 1/5	0 4 4/5	0 2 3/5	0 2
50 582 „ 55 1,624 ..	0 2 0 1/5	1 0 1/5	1 2 1/5	0 10 4/5	1 5 2/5	0 6 2/5	0 4 1/5	0 3 2/5	0 5 2/5	0 2 4/5	0 2 2/5
56 958 „ 62 240 ..	0 2 2 4/5	1 1 3/5	1 3 3/5	0 11 4/5	1 7 1/5	0 7 1/5	0 4 3/5	0 3 4/5	0 6	0 3	0 2 3/5
62 1,334 „ 68 616 ..	0 2 5 2/5	1 2 3/5	1 5 1/2	1 1	1 9	0 7 4/5	0 5	0 4 1/5	0 6 2/5	0 3 2/5	0 2 4/5
68 1,710 „ 74 992 ..	0 2 8	1 3 4/5	1 6 3/5	1 2	1 10 4/5	0 8 2/5	0 5 2/5	0 4 2/5	0 7 1/5	0 3 2/5	0 3
75 326 „ 80 1,338 ..	0 2 10 3/5	1 5	1 8	1 3	2 0 3/5	0 9 1/5	0 6	0 4 4/5	0 7 4/5	0 3 4/5	0 3 2/5
81 702 „ 86 1,744 ..	0 3 1 1/5	1 6 1/5	1 9 2/5	1 4	2 2 2/5	0 9 4/5	0 6 2/5	0 5 1/5	9 8 2/5	0 4 1/5	0 3 3/5
87 1,078 „ 93 360 ..	0 3 3 4/5	1 7 2/5	1 10 4/5	1 5	2 4 1/5	0 10 2/5	0 6 4/5	0 5 3/5	0 8 4/5	0 4 2/5	0 3 4/5
93 1,454 „ 99 736 ..	0 3 6 2/5	1 8 3/5	2 0 2/5	1 6 1/5	2 6	0 11 1/5	0 7 1/5	0 5 4/5	0 9 2/5	0 4 3/5	0 4
100 70 „ 105 1,112 ..	0 3 9	1 9 4/5	2 1 4/5	1 7 1/5	2 7 4/5	0 11 4/5	6 7 4/5	0 6	0 10	0 4 4/5	0 4 1/5
106 446 „ 111 1,488 ..	0 3 11 3/5	1 11	2 3 2/5	1 8 1/5	2 9 3/5	1 0 2/5	0 8 1/5	0 6 2/5	0 10 2/5	0 5 1/5	0 4 3/5
112 822 „ 118 104 ..	0 4 2 1/5	2 0 1/5	2 4 3/5	1 9 1/5	2 11 3/5	1 1	0 8 3/5	0 6 4/5	0 11	0 5 2/5	0 4 4/5
118 1,198 „ 124 480 ..	0 4 4 4/5	2 1 2/5	2 6	1 10 1/5	3 1 1/5	1 1 3/5	0 9	0 7	0 11 3/5	0 5 2/5	0 4 4/5

Distances.	Express Goods.		Ordinary Goods.									
						Reduced Truck Rate.						
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinay Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rates per 200 lbs. (100 kilog.).										
Miles yds. Miles yds.	£ s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
124 1,574 to 130 856 ..	0 4 7	2 $2\frac{3}{5}$	2 $7\frac{2}{5}$	1 $11\frac{1}{5}$	3 $2\frac{4}{5}$	1 $2\frac{1}{5}$	0 $9\frac{2}{5}$	0 $7\frac{2}{5}$	1 0	0 6	0 5
131 190 „ 136 1,232 ..	0 4 9	2 $3\frac{3}{5}$	2 $8\frac{2}{5}$	2 0	3 $4\frac{2}{5}$	1 $2\frac{4}{5}$	0 $9\frac{4}{5}$	0 $7\frac{3}{5}$	1 $0\frac{1}{5}$	0 $6\frac{1}{5}$	0 $5\frac{1}{5}$
137 566 „ 142 1,608 ..	0 4 11	2 $4\frac{3}{5}$	2 $9\frac{2}{5}$	2 1	3 6	1 $3\frac{1}{5}$	0 10	0 $7\frac{4}{5}$	1 $0\frac{3}{5}$	0 $6\frac{2}{5}$	0 $5\frac{2}{5}$
143 942 „ 149 224 ..	0 5 1	2 $5\frac{3}{5}$	2 $10\frac{2}{5}$	2 $1\frac{4}{5}$	3 $7\frac{3}{5}$	1 $3\frac{3}{5}$	0 $10\frac{2}{5}$	0 $8\frac{1}{5}$	1 $0\frac{4}{5}$	0 $6\frac{3}{4}$	0 $5\frac{3}{5}$
149 1,318 „ 155 600 ..	0 5 3	2 $6\frac{3}{5}$	2 $11\frac{3}{5}$	2 $2\frac{3}{5}$	3 $9\frac{1}{5}$	1 $4\frac{1}{5}$	0 $10\frac{4}{5}$	0 $8\frac{2}{5}$	1 $1\frac{1}{5}$	0 $6\frac{4}{5}$	0 $5\frac{4}{5}$
155 1,694 „ 161 976 ..	0 5 5	2 $7\frac{3}{5}$	3 $0\frac{2}{5}$	2 $3\frac{2}{5}$	3 $10\frac{4}{5}$	1 $4\frac{3}{5}$	0 11	0 $8\frac{3}{5}$	1 $1\frac{2}{5}$	0 7	0 6
162 310 „ 167 1,352 ..	0 5 7	2 $8\frac{3}{5}$	3 $1\frac{2}{5}$	2 $4\frac{1}{5}$	4 $0\frac{2}{5}$	1 $5\frac{1}{5}$	0 $11\frac{2}{5}$	0 $8\frac{4}{5}$	1 $1\frac{4}{5}$	0 $7\frac{1}{5}$	0 $6\frac{1}{5}$
168 686 „ 173 1,728 ..	0 5 9	2 $9\frac{3}{5}$	3 $2\frac{2}{5}$	2 $5\frac{1}{5}$	4 2	1 $5\frac{3}{5}$	0 $11\frac{4}{5}$	0 $9\frac{1}{5}$	1 2	0 $7\frac{2}{5}$	0 $6\frac{2}{5}$
174 1,062 „ 180 344 ..	0 5 11	2 $10\frac{3}{5}$	3 $3\frac{2}{5}$	2 6	4 $3\frac{3}{5}$	1 6	1 0	0 $9\frac{2}{5}$	1 $2\frac{2}{5}$	0 $7\frac{3}{5}$	0 $6\frac{3}{5}$
180 1,438 „ 186 720 ..	0 6 1	2 $11\frac{3}{5}$	3 $4\frac{3}{5}$	2 $6\frac{4}{5}$	4 $5\frac{1}{5}$	1 $6\frac{3}{5}$	1 $0\frac{2}{5}$	0 $9\frac{3}{5}$	1 $2\frac{3}{5}$	0 $7\frac{4}{5}$	0 $6\frac{4}{5}$
187 54 „ 192 1,096 ..	0 6 3	3 $0\frac{3}{5}$	3 $5\frac{4}{5}$	2 $7\frac{3}{5}$	4 $6\frac{4}{5}$	1 7	1 $0\frac{4}{5}$	0 10	1 3	0 8	0 $6\frac{4}{5}$
193 430 „ 198 1,472 ..	0 6 5	3 $1\frac{3}{5}$	3 $6\frac{4}{5}$	2 $8\frac{2}{5}$	4 $8\frac{2}{5}$	1 $7\frac{3}{5}$	1 $1\frac{1}{5}$	0 $10\frac{1}{5}$	1 $3\frac{1}{5}$	0 $8\frac{1}{5}$	0 7
199 806 „ 205 88 ..	0 6 7	3 $2\frac{3}{5}$	3 $7\frac{4}{5}$	2 $9\frac{2}{5}$	4 10	1 8	1 $1\frac{2}{5}$	0 $10\frac{3}{5}$	1 $3\frac{3}{5}$	0 $8\frac{2}{5}$	0 $7\frac{1}{5}$
205 1,182 „ 211 464 ..	0 6 9	3 $3\frac{3}{5}$	3 $8\frac{4}{5}$	2 $10\frac{1}{5}$	4 $11\frac{3}{5}$	1 $8\frac{2}{5}$	1 $1\frac{3}{5}$	0 $10\frac{4}{5}$	1 $3\frac{4}{5}$	0 $8\frac{3}{5}$	0 $7\frac{2}{5}$
211 1,558 „ 217 840 ..	0 6 11	3 $4\frac{3}{5}$	3 $9\frac{4}{5}$	2 11	5 $1\frac{2}{5}$	1 9	1 $2\frac{1}{5}$	0 11	1 $4\frac{1}{5}$	0 $8\frac{4}{5}$	0 $7\frac{3}{5}$
218 174 „ 223 1,216 ..	0 7 1	3 $5\frac{3}{5}$	3 11	2 $11\frac{4}{5}$	5 $2\frac{4}{5}$	1 $9\frac{2}{5}$	1 $2\frac{2}{5}$	0 $11\frac{1}{5}$	1 $4\frac{2}{5}$	0 9	0 $7\frac{4}{5}$
224 550 „ 229 1,592 ..	0 7 3	3 $6\frac{3}{5}$	4 0	3 $0\frac{3}{5}$	5 $4\frac{2}{5}$	1 10	1 $2\frac{4}{5}$	0 $11\frac{2}{5}$	1 $4\frac{4}{5}$	0 $9\frac{1}{5}$	0 8
230 926 „ 236 208 ..	0 7 5	3 $7\frac{3}{5}$	4 1	3 $1\frac{3}{5}$	5 6	1 $10\frac{2}{5}$	1 $3\frac{1}{5}$	0 $11\frac{4}{5}$	1 5	0 $9\frac{2}{5}$	0 $8\frac{1}{5}$
236 1,302 „ 242 584 ..	0 7 7	3 $8\frac{3}{5}$	4 2	3 $2\frac{2}{5}$	5 $7\frac{3}{5}$	1 $10\frac{4}{5}$	1 $3\frac{2}{5}$	1 0	1 $5\frac{2}{5}$	0 $9\frac{3}{5}$	0 $8\frac{2}{5}$
242 1,678 „ 248 960 ..	0 7 9	3 $9\frac{3}{5}$	4 3	3 $3\frac{1}{5}$	5 $9\frac{1}{5}$	1 $11\frac{2}{5}$	1 $3\frac{4}{5}$	1 $0\frac{1}{5}$	1 $5\frac{3}{5}$	0 $9\frac{4}{5}$	0 $8\frac{3}{5}$
249 294 „ 254 1,336 ..	0 7 11	3 $10\frac{3}{5}$	4 $4\frac{1}{5}$	3 4	5 $10\frac{4}{5}$	1 $11\frac{4}{5}$	1 $4\frac{1}{5}$	1 $0\frac{2}{5}$	1 6	0 $9\frac{4}{5}$	0 $8\frac{3}{5}$
255 670 „ 260 1,712 ..	0 8 1	3 $11\frac{3}{5}$	4 $5\frac{1}{5}$	3 $4\frac{4}{5}$	6 $0\frac{2}{5}$	2 0	1 $4\frac{2}{5}$	1 $0\frac{3}{5}$	1 $6\frac{1}{5}$	0 10	0 $8\frac{4}{5}$
261 1,046 „ 267 328 ..	0 8 3	4 $0\frac{3}{5}$	4 $6\frac{1}{5}$	3 $5\frac{4}{5}$	6 2	2 $0\frac{2}{5}$	1 $4\frac{3}{5}$	1 $0\frac{4}{5}$	1 $6\frac{2}{5}$	0 $10\frac{1}{5}$	0 9
267 1,422 „ 273 704 ..	0 8 5	4 $1\frac{3}{5}$	4 $7\frac{1}{5}$	3 $6\frac{3}{5}$	6 $3\frac{3}{5}$	2 $0\frac{4}{5}$	1 $4\frac{4}{5}$	1 1	1 $6\frac{3}{5}$	0 $10\frac{1}{5}$	0 9
274 38 „ 279 1,080 ..	0 8 7	4 $2\frac{3}{5}$	4 $8\frac{1}{5}$	3 $7\frac{2}{5}$	6 $5\frac{1}{5}$	2 1	1 5	1 $1\frac{1}{5}$	1 $6\frac{4}{5}$	0 $10\frac{2}{5}$	0 $9\frac{1}{5}$

Distances	Express Goods.		Ordinary Goods.									
						Reduced Truck Rate.						
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 200 lbs. (100 kilog.).										
Miles yds. Miles yds.	£ s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
280 414 to 285 1,456 ..	0 8 9	4 3 3/5	4 9 2/5	3 8 1/5	6 6 4/5	2 1 2/5	1 5 1/5	1 1 2/5	1 7	0 10 3/5	0 9 1/5
286 790 „ 292 72 ..	0 8 11	4 4 3/5	4 10 2/5	3 9	6 8 2/5	2 1 3/5	1 5 2/5	1 1 3/5	1 7 1/5	0 10 4/5	0 9 2/5
292 1,166 „ 298 448 ..	0 9 1	4 5 3/5	4 11 2/5	3 10	6 10	2 2	1 5 3/5	1 1 4/5	1 7 2/5	0 10 4/5	0 9 3/5
298 1,542 „ 304 824 ..	0 9 3	4 6 3/5	5 0 2/5	3 10 4/5	6 11 3/5	2 2 2/5	1 5 4/5	1 2	1 7 3/5	0 11	0 9 3/5
305 158 „ 310 1,200 ..	0 9 5	4 7 3/5	5 1 2/5	3 11 3/5	7 1 1/5	2 2 3/5	1 6	1 2 1/5	1 7 1/5	0 11 1/5	0 9 4/5
311 534 „ 316 1,576 ..	0 9 7	4 8 3/5	5 2 3/5	4 0 2/5	7 2 4/5	2 3	1 6 1/5	1 2 1/5	1 8	0 11 1/5	0 9 4/5
317 910 „ 323 192 ..	0 9 9	4 9 3/5	5 3 3/5	4 1 1/5	7 4 2/5	2 3 1/5	1 6 2/5	1 2 2/5	1 8 1/5	0 11 2/5	0 10
323 1,286 „ 329 568 ..	0 9 11	4 10 3/5	5 4 3/5	4 2 1/5	7 6	2 3 2/5	1 6 3/5	1 2 3/5	1 8 2/5	0 11 3/5	0 10 1/5
329 1,662 „ 335 944 ..	0 10 1	4 11 3/5	5 5 3/5	4 3	7 7 3/5	2 4	1 6 4/5	1 2 4/5	1 8 3/5	0 11 3/5	0 10 1/5
336 278 „ 341 1,320 ..	0 10 3	5 0 3/5	5 6 3/5	4 3 4/5	7 9 1/5	2 4 1/5	1 7	1 3	1 8 4/5	0 11 4/5	0 10 2/5
342 654 „ 347 1,696 ..	0 10 5	5 1 3/5	5 7 3/5	4 4 3/5	7 10 4/5	2 4 3/5	1 7 1/5	1 3 1/5	1 9	1 0	0 10 2/5
348 1,030 „ 354 312 ..	0 10 7	5 2 3/5	5 8 4/5	4 5 2/5	8 0 2/5	2 4 4/5	1 7 2/5	1 3 2/5	1 9 1/5	1 0 1/5	0 10 3/5
354 1,406 „ 360 688 ..	0 10 9	5 3 3/5	5 9 4/5	4 6 2/5	8 2	2 5 1/5	1 7 3/5	1 3 3/5	1 9 2/5	1 0 1/5	0 10 4/5
361 22 „ 366 106 ..	0 10 11	5 4 3/5	5 10 4/5	4 7 1/5	8 3 3/5	2 5 3/5	1 7 4/5	1 3 4/5	1 9 3/5	1 0 2/5	0 10 4/5
367 398 „ 372 1,440 ..	0 11 1	5 5 3/5	5 11 4/5	4 8	8 5 1/5	2 5 4/5	1 8	1 4	1 9 4/5	1 0 3/5	0 11
373 774 „ 379 56 ..	0 11 3	5 6 3/5	6 1	4 8 4/5	8 6 4/5	2 6 1/5	1 8 1/5	1 4	1 10	1 0 3/5	0 11
379 1,150 „ 385 432 ..	0 11 5	5 7 3/5	6 2	4 9 3/5	8 8 2/5	2 6 2/5	1 8 2/5	1 4 1/5	1 10 1/5	1 0 4/5	0 11 1/5
385 1,526 „ 391 808 ..	0 11 7	5 8 3/5	6 3	4 10 3/5	8 10	2 6 4/5	1 8 3/5	1 4 2/5	1 10 2/5	1 1	0 11 2/5
392 142 „ 397 1,134 ..	0 11 9	5 9 3/5	6 4	4 11 2/5	8 11 3/5	2 7 1/5	1 8 4/5	1 4 3/5	1 10 3/5	1 1	0 11 2/5
398 518 „ 403 1,560 ..	0 11 11	5 10 3/5	6 5	5 0 1/5	9 1 1/5	2 7 2/5	1 9	1 4 4/5	1 10 4/5	1 1 1/5	0 11 3/5
404 894 „ 410 176 ..	0 12 1	5 11 3/5	6 6 1/5	5 1	9 2 4/5	2 7 4/5	1 9 1/5	1 5	1 11	1 1 3/5	0 11 3/5
410 1,270 „ 416 552 ..	0 12 3	6 0 3/5	6 7 1/5	5 1 4/5	9 4 2/5	2 8	1 9 2/5	1 5 1/5	1 11 1/5	1 1 3/5	0 11 4/5
416 1,646 „ 422 928 ..	0 12 5	6 1 3/5	6 8 1/5	5 2 4/5	9 6	2 8 2/5	1 9 3/5	1 5 2/5	1 11 2/5	1 1 3/5	1 0
423 262 „ 428 1,304 ..	0 12 7	6 2 3/5	6 9 1/5	5 3 3/5	9 7 3/5	2 8 4/5	1 9 4/5	1 5 3/5	1 11 3/5	1 1 4/5	1 0
429 638 „ 434 1,680 ..	0 12 9	6 3 3/5	6 10 1/5	5 4 2/5	9 9 1/5	2 9	1 10	1 5 4/5	1 11 4/5	1 2	1 0 1/5

Distances.	Express Goods.		Ordinary Goods.									
						Reduced Truck Rate.						
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 200 lbs. (100 kilog.).										
Miles yds. Miles yds.	£ s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
435 1,014 to 441 296 ..	0 12 11	6 4 3/5	6 11 2/5	5 5 1/5	9 10 4/5	2 9 2/5	1 10 1/5	1 5 4/5	2 0	1 2	1 0 1/5
441 1,390 „ 447 672 ..	0 13 1	6 5 3/5	7 0 2/5	5 6	10 0 2/5	2 9 3/5	1 10 2/5	1 6	2 0 1/5	1 2 1/5	1 0 2/5
448 6 „ 453 1,048 ..	0 13 3	6 6 2/5	7 1 2/5	5 7	10 2	2 10	1 10 3/5	1 6 1/5	2 0 2/5	1 2 2/5	1 0 3/5
454 382 „ 459 1,424 ..	0 13 5	6 7 3/5	7 2 2/5	5 7 4/5	10 3 3/5	2 10 2/5	1 10 4/5	1 6 2/5	2 0 3/5	1 2 2/5	1 0 4/5
460 758 „ 466 40 ..	0 13 7	6 8 3/5	7 3 2/5	5 8 3/5	10 5 1/5	2 10 3/5	1 11	1 6 3/5	2 0 4/5	1 2 3/5	1 0 4/5
466 1,134 „ 472 416 ..	0 13 9	6 9 3/5	7 4 3/5	5 9 2/5	10 6 4/5	2 11	1 11 1/5	1 6 4/5	2 1	1 2 4/5	1 0 4/5
472 1,510 „ 478 792 ..	0 13 11	6 10 3/5	7 5 3/5	5 10 1/5	10 8 2/5	2 11 1/5	1 11 2/5	1 7	2 1 1/5	1 3	1 1
479 126 „ 484 1,168 ..	0 14 1	6 11 3/5	7 6 3/5	5 11 1/5	10 10	2 11 3/5	1 11 3/5	1 7 1/5	2 1 2/5	1 3	1 1 1/5
485 502 „ 490 1,544 ..	0 14 3	7 0 3/5	7 7 3/5	6 0	10 11 3/5	3 0	1 11 4/5	1 7 2/5	2 1 3/5	1 3 1/5	1 1 2/5
491 878 „ 497 160 ..	0 14 5	7 1 3/5	7 8 3/5	6 0 4/5	11 1 1/5	3 0 1/5	2 0	1 7 3/5	2 1 4/5	1 3 2/5	1 1 3/5
497 1,254 „ 503 536 ..	0 14 7	7 2 3/5	7 9 4/5	6 1 3/5	11 2 4/5	3 0 3/5	2 0 1/5	1 7 3/5	2 2	1 3 2/5	1 1 3/5
503 1,630 „ 509 912 ..	0 14 9	7 3 3/5	7 10 4/5	6 2 2/5	11 4 2/5	3 0 4/5	2 0 2/5	1 7 4/5	2 2 1/5	1 3 3/5	1 1 4/5
510 246 „ 515 1,288 ..	0 14 11	7 4 3/5	7 11 4/5	6 3 2/5	11 6	3 1 1/5	2 0 3/5	1 8	2 2 2/5	1 3 4/5	1 1 4/5
516 622 „ 521 1,664 ..	0 15 1	7 5 3/5	8 0 4/5	6 4 1/5	11 7 3/5	3 1 3/5	2 0 4/5	1 8 1/5	2 2 3/5	1 3 4/5	1 1 4/5
522 998 „ 528 280 ..	0 15 3	7 6 3/5	8 1 4/5	6 5	11 9 1/5	3 1 4/5	2 1	1 8 2/5	2 2 4/5	1 4	1 2
528 1,374 „ 534 656 ..	0 15 5	7 7 3/5	8 3	6 5 4/5	11 10 4/5	3 2 1/5	2 1 1/5	1 8 3/5	2 3	1 4 1/5	1 2
534 1,750 „ 540 1,032 ..	0 15 7	7 8 3/5	8 4	6 6 3/5	12 0 2/5	3 2 2/5	2 1 2/5	1 8 4/5	2 3 1/5	1 4 2/5	1 2 1/5
541 366 „ 546 1,408 ..	0 15 9	7 9 3/5	8 5	6 7 3/5	12 2	3 2 4/5	2 1 3/5	1 9	2 3 2/5	1 4 2/5	1 2 2/5
547 742 „ 553 24 ..	0 15 11	7 10 3/5	8 6	6 8 2/5	12 3 3/5	3 3 1/5	2 1 4/5	1 9 1/5	2 3 3/5	1 4 3/5	1 2 2/5
553 1,118 „ 559 400 ..	0 16 1	7 11 3/5	8 7	6 9 1/5	12 5 1/5	3 3 2/5	2 2	1 9 2/5	2 3 4/5	1 4 4/5	1 2 3/5
559 1,494 „ 565 776 ..	0 16 3	8 0 3/5	8 8 1/5	6 10	12 6 4/5	3 3 4/5	2 2 1/5	1 9 3/5	2 4	1 4 4/5	1 2 3/5
566 110 „ 570 1,152 ..	0 16 5	8 1 3/5	8 9 1/5	6 10 4/5	12 8 2/5	3 4	2 2 2/5	1 9 3/5	2 4 1/5	1 5	1 2 4/5
572 486 „ 577 1,528 ..	0 16 7	8 2 3/5	8 10 1/5	6 11 4/5	12 10	3 4 2/5	2 2 3/5	1 9 4/5	2 4 2/5	1 5 1/5	1 3
578 864 „ 584 144 ..	0 16 9	8 3 3/5	8 11 1/5	7 0 3/5	12 11 3/5	3 4 4/5	2 2 4/5	1 10	2 4 3/5	1 5 2/5	1 3 1/5
584 1,238 „ 590 520 ..	0 16 11	8 4 3/5	9 0 1/5	7 1 2/5	13 1 1/5	3 5	2 3	1 10 1/5	2 4 4/5		

Distances.	Express Goods.		Ordinary Goods.									
						Reduced Truck Rate.						
	Reduced Rate.	Reduced and Extra-Reduced Rate.	1st or General Rate.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 200 lbs. (100 kilog.).										
Miles yds. Miles yds.	£ s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
590 1,614 to 596 896 ..	0 17 1	8 3⅗	9 1⅖	7 2⅕	13 2⅘	3 5⅖	2 3⅕	1 10⅖	2 5	1 5⅗	1 3⅕
597 320 „ 602 1,272 ..	0 17 3	8 6⅗	9 2⅖	7 3	13 4⅖	3 5⅗	2 3⅖	1 10⅗	2 5⅕	1 5⅘	1 3⅖
603 606 „ 608 1,648 ..	0 17 5	8 7⅗	9 3⅖	7 4	13 6	3 6	2 3⅗	1 10⅘	2 5⅖	1 5⅘	1 3⅗
609 982 „ 615 264 ..	0 17 7	8 8⅗	9 4⅖	7 4⅘	13 7⅗	3 6⅖	2 3⅘	1 11	2 5⅗	1 6	1 3⅗
615 1,358 „ 621 640 ..	0 17 9	8 9⅗	9 5⅖	7 5⅗	13 9⅕	3 6⅗	2 4	1 11⅕	2 5⅘	1 6⅕	1 3⅘
621 1,734 „ 627 1,016 ..	0 17 11	8 10⅗	9 6⅗	7 6⅖	13 10⅘	3 7	2 4⅕	1 11⅕	2 6	1 6⅕	1 3⅘
628 350 „ 633 1,392 ..	0 18 1	8 11⅗	9 7⅗	7 7⅕	14 0⅖	3 7⅕	2 4⅖	1 11⅖	2 6⅕	1 6⅖	1 4
634 726 „ 640 8 ..	0 18 3	9 0⅗	9 8⅗	7 8⅕	14 2	3 7⅗	2 4⅗	1 11⅗	2 6⅖	1 6⅗	1 4⅕
640 1,102 „ 646 384 ..	0 18 5	9 1⅗	9 9⅗	7 9	14 3⅗	3 8	2 4⅘	1 11⅘	2 6⅗	1 6⅗	1 4⅕
646 1,478 „ 652 760 ..	0 18 7	9 2⅗	9 10⅗	7 9⅘	14 5⅕	3 8⅕	2 5	2 0	2 6⅘	1 6⅘	1 4⅖
653 94 „ 658 1,136 ..	0 18 9	9 3⅗	9 11⅘	7 10⅗	14 6⅘	3 8⅗	2 5⅕	2 0⅕	2 7	1 7	1 4⅖
659 470 „ 664 1,512 ..	0 18 11	9 4⅗	10 0⅘	7 11⅖	14 8⅖	3 8⅘	2 5⅖	2 0⅖	2 7⅕	1 7⅕	1 4⅗
665 846 „ 671 128 ..	0 19 1	9 5⅗	10 1⅘	8 0⅖	14 10	3 9⅕	2 5⅗	2 0⅗	2 7⅖	1 7⅖	1 4⅘
671 1,222 „ 677 504 ..	0 19 3	9 6⅗	10 2⅘	8 1⅕	14 11⅗	3 9⅖	2 5⅘	2 0⅘	2 7⅗	1 7⅗	1 4⅘
677 1,598 „ 683 880 ..	0 19 5	9 7⅗	10 3⅘	8 2	15 5⅖	3 9⅘	2 6	2 1	2 7⅘	1 7⅘	1 5
684 214 „ 689 1,256 ..	0 19 7	9 8⅗	10 5	8 2⅘	15 2⅘	3 10⅕	2 6⅕	2 1	2 8	1 7⅗	1 5
690 590 „ 695 1,632 ..	0 19 9	9 9⅗	10 6	8 3⅕	15 4⅖	3 10⅖	2 6⅖	2 1⅕	2 8⅕	1 7⅘	1 5⅕
696 966 „ 702 248 ..	0 19 11	9 10⅗	10 7	8 4⅗	15 6	3 10⅘	2 6⅗	2 1⅖	2 8⅖	1 8	1 5⅖
702 1,342 „ 708 624 ..	1 0 1	9 11⅗	10 8	8 5⅖	15 7⅗	3 11⅕	2 6⅘	2 1⅗	2 8⅗	1 8	1 5⅖
708 1,718 „ 714 1,000 ..	1 0 3	10 0⅗	10 9	8 6⅕	15 9⅕	3 11⅖	2 7	2 1⅘	2 8⅘	1 8⅕	1 5⅗
715 334 „ 720 1,376 ..	1 0 5	10 1⅗	10 10⅕	8 7	15 10⅘	3 11⅘	2 7⅕	2 2	2 9	1 8⅖	1 5⅗
721 710 „ 726 1,752 ..	1 0 7	10 2⅗	10 11⅕	8 7⅘	16 0⅖	4 0	2 7⅖	2 2⅕	2 9⅕	1 8⅗	1 5⅘
727 1,086 „ 733 368 ..	1 0 9	10 3⅗	11 0⅕	8 8⅘	16 2	4 0⅕	2 7⅗	2 2⅖	2 9⅖	1 8⅗	1 6
733 1,462 „ 739 744 ..	1 0 11	10 4⅗	11 1⅕	8 9⅗	16 3⅗	4 0⅘	2 7⅘	2 2⅗	2 9⅗	1 8⅘	1 6
740 78 „ 745 1,120 ..	1 1 1	10 5⅗	11 2⅕	8 10⅖	16 5⅕	4 1	2 8	2 2⅘	2 9⅘	1 9	1 6⅕

Distances.	Express Goods.		Ordinary Goods.									
						Reduced Truck Rate.						
	Ordinary Rate.	Reduced and Extra-Reduced Rate.	1st or General Class.	2nd Class.	Bulky Goods.	Class A.	Class B.	Class C and 2nd Extraordinary Rate.	1st Extraordinary Rate.	3rd Extraordinary Rate and 1st Exceptional Rate.	2nd Exceptional Rate.
	Rate per 200 lbs. (100 kilog.).										
Miles yds. Miles yds.	£ s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
746 454 to 751 1,496 ..	1 1 3	10 $6\frac{3}{5}$	11 $3\frac{2}{5}$	8 $11\frac{1}{5}$	16 $6\frac{4}{5}$	4 $1\frac{2}{5}$	2 $8\frac{1}{5}$	2 $2\frac{4}{5}$	2 10	1 9	1 $6\frac{1}{5}$
752 830 „ 758 112 ..	1 1 5	10 $7\frac{3}{5}$	11 $4\frac{2}{5}$	9 0	16 $8\frac{2}{5}$	4 $1\frac{3}{5}$	2 $8\frac{2}{5}$	2 3	2 $10\frac{1}{5}$	1 $9\frac{1}{5}$	1 $6\frac{2}{5}$
758 1,206 „ 764 488 ..	1 1 7	10 $8\frac{3}{5}$	11 $5\frac{2}{5}$	9 1	16 10	4 2	2 $8\frac{3}{5}$	2 $3\frac{1}{5}$	2 $10\frac{2}{5}$	1 $9\frac{2}{5}$	1 $6\frac{3}{5}$
764 1,582 „ 770 864 ..	1 1 9	10 $9\frac{3}{5}$	11 $6\frac{2}{5}$	9 $1\frac{4}{5}$	16 $11\frac{3}{5}$	4 $2\frac{2}{5}$	2 $8\frac{4}{5}$	2 $3\frac{2}{5}$	2 $10\frac{3}{5}$	1 $9\frac{3}{5}$	1 $6\frac{3}{5}$
771 198 „ 776 1,240 ..	1 1 11	10 $10\frac{3}{5}$	11 $7\frac{2}{5}$	9 $2\frac{3}{5}$	17 $1\frac{1}{5}$	4 $2\frac{3}{5}$	2 9	2 $3\frac{3}{5}$	2 $10\frac{4}{5}$	1 $9\frac{3}{5}$	1 $6\frac{4}{5}$
777 574 „ 782 1,616 ..	1 2 1	10 $11\frac{3}{5}$	11 $8\frac{3}{5}$	9 $3\frac{2}{5}$	17 $2\frac{4}{5}$	4 3	2 $9\frac{1}{5}$	2 $3\frac{4}{5}$	2 11	1 $9\frac{4}{5}$	1 $6\frac{4}{5}$
783 950 „ 789 232 ..	1 2 3	11 $0\frac{3}{5}$	11 $9\frac{3}{5}$	9 $4\frac{1}{5}$	17 $4\frac{4}{5}$	4 $3\frac{1}{5}$	2 $9\frac{2}{5}$	2 4	2 $11\frac{1}{5}$	1 10	1 7
789 1,326 „ 795 608 ..	1 2 5	11 $1\frac{3}{5}$	11 $10\frac{3}{5}$	9 $5\frac{1}{5}$	17 6	4 $3\frac{3}{5}$	2 $9\frac{3}{5}$	2 $4\frac{1}{5}$	2 $11\frac{2}{5}$	1 10	1 $7\frac{1}{5}$
795 1,702 „ 801 984 ..	1 2 7	11 $2\frac{3}{5}$	11 $11\frac{3}{5}$	9 6	17 $7\frac{3}{5}$	4 4	2 $9\frac{4}{5}$	2 $4\frac{2}{5}$	2 $11\frac{3}{5}$	1 $10\frac{1}{5}$	1 $7\frac{1}{5}$
802 318 „ 807 1,360 ..	1 2 9	11 $3\frac{3}{5}$	12 $0\frac{3}{5}$	9 $6\frac{4}{5}$	17 $9\frac{1}{5}$	4 $4\frac{1}{5}$	2 10	2 $4\frac{3}{5}$	2 $11\frac{4}{5}$	1 $10\frac{2}{5}$	1 $7\frac{2}{5}$
808 694 „ 813 1,736 ..	1 2 11	11 $4\frac{3}{5}$	12 $1\frac{4}{5}$	9 $7\frac{3}{5}$	17 $10\frac{4}{5}$	4 $4\frac{3}{5}$	2 $10\frac{1}{5}$	2 $4\frac{3}{5}$	3 0	1 $10\frac{2}{5}$	1 $7\frac{2}{5}$
814 1,070 „ 820 352 ..	1 3 1	11 $5\frac{3}{5}$	12 $2\frac{4}{5}$	9 $8\frac{2}{5}$	18 $0\frac{2}{5}$	4 $4\frac{4}{5}$	2 $10\frac{2}{5}$	2 $4\frac{4}{5}$	3 $0\frac{1}{5}$	1 $10\frac{3}{5}$	1 $7\frac{3}{5}$

Observations.

With the exception of certain lines, such as the Volocz-Lavoczne, the Mezö-Laborez-Vidrány lines, &c., and communications in certain directions, for which existing rates and additional dues established on other bases are now in force, the rates in the above Table will come into operation on all the lines of the Hungarian State Railway.

The principal articles entitled to the Exceptional Rates 1 and 2 are the following:—

(*a.*) *Exceptional Rate* 1.—Coal from mines on a line of the Hungarian State Railway, cement and gypsum from Hungarian factories, raw bones from Hungarian artificial manure and animal-charcoal factories; also potatoes, charcoal wood for burning, stones, rough as blasted, lime, slates, tiles, turf, hay, straw, chaff, rushes, and reeds.

(*b.*) *Exceptional Rate* 2.—Common earth and sand, undressed stone, gravel stones, paving stones, cattle-dung, and all kinds of artificial manure; also iron-ore, iron-slag, when coming from works on lines of the State Railway, and going to ironworks on the lines in question.

N.B.—Taxes and terminal charges are included in the above rates.

No. 2.

*The Marquis of Salisbury to Sir A. Paget.**

Sir, *Foreign Office, December* 4, 1890.

WITH reference to Mr. Phipps' despatch of the 22nd April last, on the subject of the Zone Tariff, I transmit to your Excellency a copy of a question asked in the House of Commons,† and have to request you to furnish me with a Report on the subject which can be laid before Parliament.

I am, &c.
(Signed) SALISBURY.

No. 3.

Sir A. Nicolson to the Marquis of Salisbury.—(Received December 17.)

My Lord, *Buda-Pest, December* 13, 1890.

WITH reference to your Lordship's despatch of the 5th instant, I have the honour to transmit herewith a Memorandum which I have drawn up on the subject of the Zone Tariff in Hungary.

I have, &c.
(Signed) A. NICOLSON.

Inclosure in No. 3.

Memorandum on the Zone Tariff on the State Railways in Hungary.

THE introduction of railway communication into Hungary on a scale fairly proportionate to the size of the country is of recent date. Hungary, with Croatia, has an area of about 124,000 square miles, with a population of about 17,000,000, and was but poorly provided twenty years ago with means of communication. The length of

* Also to Sir A. Nicolson.

† Mr. Blundell Maple, December, 1, 1890.

railway lines open to traffic in 1867 was only about 1,400 miles, while the condition of the roads did not adequately assist in rendering inter-communication easy and rapid. From the date above mentioned the question of railway development was taken vigorously in hand, and the next few years showed a rapid extension of railways. In 1867, there was 1 kilom. of railway to every 6,314 souls of the population; in 1887, there was 1 kilom. to every 1,658 souls. In 1867, there was 1 kilom. of railway to every 141·47 square kilom. of territory; in 1887, there was 1 kilom. of railway to every 31·81 square kilom. of territory. Some difficulties and disappointments, on which it is unnecessary to dwell, accompanied the extension of the railway system in Hungary, and it came to be generally admitted that the safer and wiser course would be, where feasible, to substitute State for private management and control. The purchase by the State has proceeded so far, that while in 1867 there were only 75 miles of railway in the hands of the State, the length of State railways in 1889 had increased to over 3,800 miles, out of a total railway net-work of about 6,500 miles. Although great improvements were made in the railway system, and although the management by the State proved to be very beneficial, the general situation was not so encouraging and satisfactory as could be wished. Fares were high, and the comparatively few trains which ran were but sparsely occupied. The public showed little disposition to take advantage of the railways, and while it was estimated that in Austria each individual made two, in Germany five, and in Great Britain fifteen journeys in the year, the average in Hungary was not so much as one annual journey per head. It was considered desirable from many points of view to stimulate a movement among the population, and not only to facilitate the inter-communication between neighbouring places, but also from distant points of the country to the capital and large towns.

The Minister of Commerce and Communications, M. Baross, had devoted much attention to the subject, and he eventually elaborated a complete and radical reform in the system of passenger traffic on the State lines. This system, which came into force on the 1st August, 1889, is now well known as the Zone Tariff, and is as simple in its conception as it has proved successful in execution. It was hoped that, with more frequent inter-communication, the various races of the country would become better acquainted with each other; that the peasant would not remain stagnating in his native village; and that, with a wider horizon opened to their view, the general educational and intellectual level of the people would be raised. Although, as is the case with several enterprises in Hungary, and it should be noted to the credit of the country, philanthropic and patriotic motives were perhaps chiefly operative, the financial interests of the State railways were not left out of sight. It was on this point that criticism was chiefly brought to bear when the new system was inaugurated, and doubts were expressed whether the bold scheme of M. Baross would not entail a serious pecuniary loss. Results have successfully proved that there is no fear to be felt on that score, and that the revenues of the State lines have benefited as well as the public.

Whether the system is applicable in countries where railway traffic is more largely developed than in Hungary is a question which can only be decided by those competent to judge of local circumstances, but it may be accepted as an undoubted fact that, with the conditions existing in Hungary, the measure of M. Baross has been an unqualified success, from whatever point of view it is regarded. The conditions existing in Hungary may be shortly stated to be a large tract of country where distances are great, where the population is relatively sparse, and not animated with a restless desire of movement, where the motives which induce people to travel, for business or pleasure, were not so imperative as to compel them to do so, irrespective of cost, and where the trains were running half empty. Moreover, the system was introduced only on the State lines, where the Minister had a free hand, and was little hampered with questions of rivalry and competition.

I will endeavour to describe, as shortly as possible, the system of the Zone Tariff. Each station, taken as a point of departure, is considered as the centre of fourteen zones, which increase in a regular ratio, and in which the fares are arranged on a simple plan. Each zone up to the XIIth increases by 15 kilom. (9 miles 564 yards); and the XIIth and XIIIth increase by 25 kilom. (15 miles 940 yards). Beyond the XIVth Zone there is no increase of fare, so that a journey of some hundred miles may be made at a very moderate cost. There is one exception to the general rule affecting the Zone Tariff which should be noted. Should a traveller find that his journey would take him across Buda-Pest, he can only take a ticket as far as that town, and start his

journey afresh. The capital is in all cases a terminus. This is an exception in the case of the capital alone.

The following Table will show more clearly than any written exposition the details of the plan :—

	Express Trains.			Slow Trains.		
	Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d*
Zone I, 1–25 kilom. ..	1 0	0 10	0 6	0 10	0 8	0 5
„ II, 26–40 „ ..	2 0	1 8	1 0	1 8	1 4	0 10
„ III, 41–55 „ ..	3 0	2 6	1 6	2 6	2 0	1 3
„ IV, 56–70 „ ..	4 0	3 4	2 0	3 4	2 8	1 8
„ V, 71–85 „ ..	5 0	4 2	2 6	4 2	3 4	2 1
„ VI, 86–100 „ ..	6 0	5 0	3 0	5 0	4 0	2 6
„ VII, 101–115 „ ..	7 0	5 10	3 6	5 10	4 8	2 11
„ VIII, 116–130 „ ..	8 0	6 8	4 0	6 8	5 4	3 4
„ IX, 131–145 „ ..	9 0	7 6	4 6	7 6	6 0	3 9
„ X, 146–160 „ ..	9 10	8 4	5 0	8 4	6 8	4 2
„ XI, 161–175 „ ..	10 10	9 2	5 6	9 2	7 4	4 7
„ XII, 176–200 „ ..	11 10	10 0	6 0	10 0	7 8	5 0
„ XIII, 201–225 „ ..	14 0	10 10	7 0	11 8	8 10	5 10
„ XIV, 226 kilom. and over ..	16 0	11 8	8 0	13 4	9 8	6 8

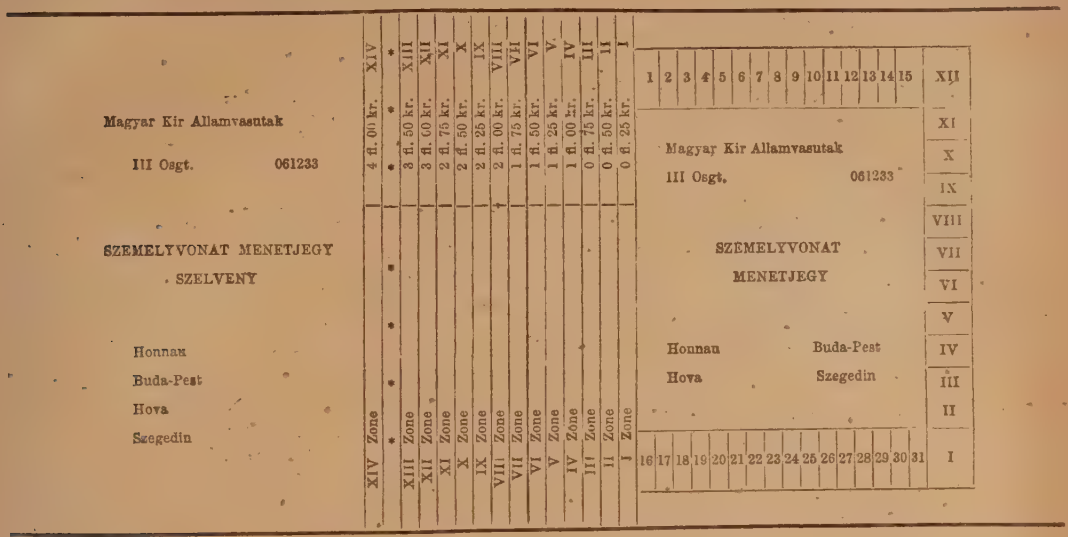
The subjoined Table will show the reductions, in certain typical cases, which have been made in the passenger fares :—

	Slow Trains.			Express Trains.		
	Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
	£ *s. d.*	£ *s. d.*	£ *s. d.*	£ *s. d.*	£ *s. d.*	£ *s. d.*
Buda-Pest-Kaschan—						
Old	1 7 4	0 19 2	0 13 8	1 11 8	1 2 2	0 15 8
New	0 13 4	0 9 8	0 6 8	0 16 0	0 11 8	0 8 0
Buda-Pest-Klausenburg—						
Old	2 0 1	1 8 2	1 0 0	2 4 2	1 11 2	0 14 4
New	0 13 4	0 9 8	0 6 8	0 16 0	0 11 8	0 8 0
Buda-Pest-Cronstadt—						
Old	3 10 2	2 8 2	1 12 4	3 17 6	2 14 6	1 18 8
New	0 13 4	0 9 8	0 6 8	0 16 0	0 11 8	0 8 0
Buda-Pest-Agram—						
Old	1 17 10	1 1 10	0 19 0	..	..	..
New	0 13 4	0 9 8	0 6 8	0 16 0	0 11 8	0 8 0
Buda-Pest-Fiume—						
Old	3 1 10	2 6 8	1 11 0	..	..	..
New	0 13 4	0 9 8	0 6 8	0 16 0	0 11 8	0 8 0

It will be observed that to Agram, the capital of Croatia, and to Fiume, the sea-port of Hungary, it was not found necessary formerly to run any express trains. Now a daily express runs to each place; and it is possible to travel first-class express to each of these towns at a less price than a third-class ticket formerly cost by the slow trains.

Tickets are no longer delivered to any special station, but are issued for the zone in which the arrival station is situated. This has naturally simplified greatly the work of the booking clerks, and has diminished the number of tickets which it was necessary to keep at the ticket offices. Free passes, which were formerly distributed with considerable generosity, have now been completely abolished; and only certain classes of travellers, such as police, deserters, convicts, &c., are permitted to journey at half-price. Reductions of fares are also accorded to agricultural labourers and workmen who travel in bodies of not less than ten and thirty respectively. Tickets can be obtained in the towns at hotels, post-offices, and various shops. In order to simplify and control the sale of tickets at agencies in the towns, a special form of ticket is supplied for the purpose. In a pamphlet on the Zone Tariff, reprinted from the Glasgow "Evening Citizen," the nature of this ticket is explained so clearly, that I make the following extract :—

"Special tickets are provided (for hotels, post-offices, &c.) in the shape of paper coupons, of which the following is a facsimile:


Magyar Kir Allamvasutak
III Osgt. 061233
SZEMELYVONAT MENETJEGY
SZELVENY
Honnan
Buda-Pest
Hova
Szegedin
XIV Zone 4 fl. 00 kr.
XIII Zone 3 fl. 50 kr.
XII Zone 3 fl. 00 kr.
XI Zone 2 fl. 75 kr.
X Zone 2 fl. 50 kr.
IX Zone 2 fl. 25 kr.
VIII Zone 2 fl. 00 kr.
VII Zone 1 fl. 75 kr.
VI Zone 1 fl. 50 kr.
V Zone 1 fl. 25 kr.
IV Zone 1 fl. 00 kr.
III Zone 0 fl. 75 kr.
II Zone 0 fl. 50 kr.
I Zone 0 fl. 25 kr.
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31
XII XI X IX VIII VII VI V IV III II I
Magyar Kir Allamvasutak
III Osgt. 061233
SZEMELYVONAT
MENETJEGY
Honnan Buda-Pest
Hova Szegedin

"The different classes are represented by different colours, and, when available by express trains, the ticket is imprinted with a thick red mark running between the zones and the fares. As will be seen from the specimen, the ticket contains a list of the fourteen zones with the corresponding fares. Persons requiring a ticket have simply to state the zone or station, the latter of which is filled in by the seller. The above represents a third-class ticket from Buda-Pest to Szegedin. That town is situated in the XIIIth Zone; therefore, the ticket would be cut in such a way as to leave in the hands of the seller those zones not included in the journey. In other words, the portion retained (by the seller) would only consist of the XIVth Zone, while the remainder of the ticket from the dotted lines, and containing the thirteen zones, would be handed over to the passenger. The seller has, therefore, to account for all the zones that are wanting, namely, thirteen, representing a fare of 3 fl. 50 kr. The figures running along the top and bottom from right to left indicate the day of the month, while those at the extreme end, running in the reverse direction, represent the months, both of which are punched by the guard by a peculiarly, and most ingeniously, constructed machine."

In order to encourage and facilitate short-distance journeys, reductions are made in the fares from a station to the next and second following ones. For journeys beyond the second station the ordinary Zone Tariff is applied. For a journey from one station to the neighbouring one the fares are: 6*d.*, first class; 3*d.*, second; and 2*d.*, third; and to the second station the fares are respectively: 8*d.*, 4½*d.*, and 3*d.* For this short-distance traffic tickets are sold, if required, in packets of ten, thirty, and sixty, at a certain reduction.

With respect to passengers' luggage, the following reforms were introduced. The free carriage of luggage was entirely abolished. Three zones were established: the first, extending up to 50 kilom. (31 miles 120 yards); the second, from 51 to 100 kilom. (62 miles 240 yards); and the third one, 100 kilom. In the Ist Zone each package under 100 lbs. weight is charged 5*d.*; in the IInd Zone, 10*d.*; and in the IIIrd Zone, 1*s.* 8*d.* Packages over 100 lbs., but under 200 lbs., pay double these rates; and those over 200 lbs., four times these rates.

The statistics which are given at the end of this Memorandum will show the increases which have taken place on the State lines, both in the number of passengers carried and in the receipts. The extra expenditure attending the Zone Tariff has hitherto been, so M. Baross assured me personally, merely the cost of supplying the fresh sets of tickets. It is true that he is ordering an additional number of passenger carriages, but this outlay would have been necessary in any case, as, since 1882, he has had no new carriages, and the number with which the State lines were then provided did not suffice for the increase of the lines of railway which have since been made and acquired by the State. Besides the express trains recently put on to Agram and Fiume, an extra express now runs to the Roumanian frontier, as the lowness of passenger rates through Hungary has attracted a large and increasing number of Roumanian travellers whose destination is Paris. The additional expense of running

these trains is slight and insignificant when compared with the large augmentation of receipts. M. Baross further told me that shortly new saloon cars, supplied by the Sleeping Car Company, would be attached to all express trains, in order to enable those who desired more comfort to enjoy that luxury at a small extra charge. Restaurant cars will also be attached to every express, as M. Baross desires to render travelling in Hungary as easy and as comfortable as possible. At present the Hungarian railway carriages contrast most favourably with those used in Western countries. All the carriages on both slow and express trains have lavatories and corridors, the seats are spacious and comfortable, and if the speed of the trains were a little greater the organization of the railway service in Hungary would leave little room for improvement.

The Zone Tariff was introduced on the 1st August, 1889, and the following figures compare the results for the twelve months posterior to its introduction with the twelve months immediately preceding :—

PASSENGER TRAFFIC.

Months.	Number of Tickets issued.			
	From August 1, 1889, to July 31, 1890.			From August 1, 1888, to July 31, 1889.
	Short Distances.	Long Distances.	Total.	
August	592,465	613,183	1,205,648	532,227
September	637,909	599,966	1,237,875	521,761
October	629,833	521,080	1,150,913	504,577
November	607,653	441,709	1,049,362	417,767
December	554,608	386,213	940,821	404,899
January	514,154	348,505	862,659	372,488
February	503,346	335,032	838,778	334,294
March	596,825	423,354	1,020,179	415,972
April	681,330	538,459	1,219,789	496,721
May	728,425	506,331	1,234,756	535,436
June	739,690	514,886	1,254,576	558,945
July	842,920	598,436	1,441,356	589,758
	7,629,158	5,827,154	13,456,312	5,684,845

There was, therefore, in the first twelve months after the introduction of the Zone Tariff, an increase in the number of passengers carried amounting to 7,771,467, or 136·7 per cent. over the number in the preceding twelve months. The total receipts for the twelve months from the 1st August, 1889, to the 31st July, 1890, from passengers and luggage, were 11,452,164 fl. (about 954,347*l.*), and for the preceding twelve months, viz., from the 1st August, 1888, to the 31st July, 1889, the receipts were 9,424,004 fl. (about 785,334*l.*), or an increase of 169,013*l.* since the introduction of the Zone Tariff. It is evident that the increase is maintaining itself, as the statistics from the 1st August to the 30th November, 1890, show an increase of 1,076,114 passengers carried and of 312,483 fl. (26,040*l.*) receipts over the corresponding four months in 1889. The above figures sufficiently prove the financial success of the scheme.

No. 4.

Sir A. Paget to the Marquis of Salisbury.—(*Received January* 16.)

Vienna, January 9, 1891.

Sir,

WITH reference to your Lordship's despatch of the 4th ultimo, requesting me to furnish a Report on the Zone Tariffs in Austria-Hungary, I have the honour to inclose a Report which has been drawn up by Mr. Phipps, Her Majesty's Secretary of Embassy, on the systems in force in both portions of the Monarchy.

A translation of the documents issued by the two Governments on this subject, as contemplated by the question asked in the House of Commons, would have entailed

a considerable amount of labour, and would not have supplied very clear explanatory details of the systems.

I annex herewith the official documents on the subject issued by the Austrian and Hungarian Governments.*

I have, &c.
(Signed) A. PAGET.

Inclosure in No. 4.

Explanatory Details as to the Zone System of Railway Fares in force in Austria and in Hungary.

AN explanation of the principle on which the Zone Tariff on the railways in the two halves of this Monarchy is founded must be preceded by a brief account of the circumstances which led to this reform.

It is understood that the first quarter from which the idea of a system of this nature emanated was England. In 1865, Mr. Brandon first brought before the public a proposal aiming at a uniform fixed charge for the transport of passengers on railway lines on the penny postal system, and sought to prove that its introduction would not cause any diminution in the receipts. In 1869, a Dr. Perrot started the idea of a reform of the system of passenger transport in the sense of the Zone Tariff actually in force in Hungary, and this notion he subsequently modified in the sense of a uniform Tariff on the Brandon system. These ideas, with certain modifications, were taken up by Dr. Hertzka in Austria and Dr. Engel in Germany.

M. Baross, however, the Hungarian Minister of Commerce, was the first to give practical shape to the Zone Tariff which was put into operation on the 1st August, 1889, on the Hungarian State railways, and on the private lines administered by the State.

Its introduction soon exercised an unfavourable influence on certain of the Austrian State lines and their passenger traffic, especially those leading from Vienna to East Galicia and from Vienna to Fiume, while the passenger traffic in a northerly direction was diverted from Vienna. The Austrian Government was consequently compelled to devise some means of meeting the competition of the Hungarian lines in the interest of passenger communication in and through Austria, and it finally promulgated the so-called "Kreuzer Tariff," a modification of the Zone Tariff, which has been in force on the Austrian State lines as well as on those directly under Government influence since the 16th June, 1890, and which is now in course of adoption by other independent railway lines.

The Hungarian system being strictly a Zone Tariff, and having been introduced the first, deserves prior explanation.

Hungary is, for railway Tariff purposes, divided into fourteen zones, the central point being the capital, Buda-Pest. The Ist Zone extends over 25 kilom. (125 furlongs); the IInd to the XIth Zones each over 15 kilom. (75 furlongs); the XIIth and XIIIth Zones each over 25 kilom. (125 furlongs); while the XIVth Zone comprises all the territory over 225 kilom. (1,125 furlongs) from the capital.

The fare from Buda-Pest to any individual station can be ascertained at a glance by a reference to the Table subjoined below, as soon as it is known in which zone such station is situated.

To ascertain the fare from one station to another, it is necessary merely to calculate the number of zones to be traversed by the traveller, but reference can be made to a Tabular Statement published by the Government, and drawn up also on the Zone system.†

* Not printed.

† In order to illustrate this system, the following comparisons may be made:—

Assuming that London is the point of departure of the Zone system northwards, say that Hitchin is in Zone I, Peterborough in Zone IV, and York in Zone X. On the Hungarian scale the fare from London to York would be by 1st class ordinary train 5 fl. (8*s*. 4*d*.), and to Peterborough 2 fl. (3*s*. 4*d*.). But the fare from Peterborough to York would not necessarily be the difference. It would be requisite to consult the Tabular Statement for "Peterborough," under which one would come in the alphabetical list to "York VI," that city being six zones from Peterborough. The cost of a fare to Zone VI being 3 fl. (5*s*.), that would be the fare from Peterborough to York.

Following the same comparison for "Neighbouring Traffic," the fare to Finsbury Park (Subsidiary Zone 1) would be 30 kr. (6*d*.), and to Hornsey (Subsidiary Zone 2) 40 kr. (8*d*.). Similarly, the fares from York to Copmanthorpe and Bolton Percy (or *vice versâ*) would be respectively 30 kr. (6*d*.) and 40 kr. (8*d*.).

It is to be observed, however, that immediately the traveller traverses Buda-Pesth when coming from any direction, a fresh ticket must be taken to his destination if situated beyond the capital.

A modification exists as regards what is termed "neighbouring traffic" ("Nachbar Verkehr"). In regard to this two subsidiary zones exist, numbered 1 and 2, and the railway fares from any given spot to the next station are regulated by the special Tariff applied to Subsidiary Zone 1, while the fares to the second station are regulated by the special Tariff applied to Subsidiary Zone 2.

Traffic.	Zones.	Price of Ticket for One Person for—					
		Ordinary Trains.			Express Trains.		
		Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
		Fl. kr.	Fl. kr.	Fl. kr.	Fl. kr.	Fl. kr.	Fl. kr.
Neighbouring traffic ..	1	0 30	0 15	0 10	Express fares same as in Zone I.		
,, ,, ..	2	0 40	0 22	0 15			
Remote traffic ..	I	0 50	0 40	0 25	0 60	0 50	0 30
,, ,, ..	II	1 00	0 80	0 50	1 20	1 00	0 60
,, ,, ..	III	1 50	1 20	0 75	1 80	1 50	0 90
,, ,, ..	IV	2 00	1 60	1 00	2 40	2 00	1 20
,, ,, ..	V	2 50	2 00	1 25	3 00	2 50	1 50
,, ,, ..	VI	3 00	2 40	1 50	3 60	3 00	1 80
,, ,, ..	VII	3 50	2 80	1 75	4 20	3 50	2 10
,, ,, ..	VIII	4 00	3 20	2 00	4 80	4 00	2 40
,, ,, ..	IX	4 50	3 60	2 25	5 40	4 50	2 70
,, ,, ..	X	5 00	4 00	2 50	6 00	5 00	3 00
,, ,, ..	XI	5 50	4 40	2 75	6 60	5 50	3 30
,, ,, ..	XII	6 00	4 80	3 00	7 20	6 00	3 60
,, ,, ..	XIII	7 00	5 30	3 50	8 40	6 50	4 20
,, ,, ..	XIV	8 00	5 80	4 00	9 60	7 00	4 80

(Previous Table reprinted with English Equivalents.)

Traffic.	Zones.	Price of Ticket for One Person for—					
		Ordinary Trains.			Express Trains.		
		Class I.	Class II.	Class III.	Class I.	Class II.	Class III.
		s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
Neighbouring traffic ..	1	0 6	0 3	0 2	Express fares same as in Zone I.		
,, ,, ..	2	0 8	0 4½	0 3			
Remote traffic ..	I	0 10	0 8	0 5	1 0	0 10	0 6
,, ,, ..	II	1 8	1 4	0 10	2 0	1 8	1 0
,, ,, ..	III	2 6	2 0	1 3	3 0	2 6	1 6
,, ,, ..	IV	3 4	2 8	1 8	4 0	3 4	2 0
,, ,, ..	V	4 2	3 4	2 1	5 0	4 2	2 6
,, ,, ..	VI	5 0	4 0	2 6	6 0	5 0	3 0
,, ,, ..	VII	5 10	4 8	2 9	7 0	5 10	3 6
,, ,, ..	VIII	6 8	5 4	3 4	8 0	6 8	4 0
,, ,, ..	IX	7 6	6 0	3 9	9 0	7 6	4 6
,, ,, ..	X	8 4	6 8	4 2	10 0	8 4	5 0
,, ,, ..	XI	9 2	7 4	4 7	11 0	9 2	5 6
,, ,, ..	XII	10 0	8 0	5 0	12 0	10 0	6 0
,, ,, ..	XIII	11 8	8 10	5 10	14 0	10 10	6 10
,, ,, ..	XIV	12 6	9 10	6 8	16 0	11 8	8 0

Other Regulations resembling those in force in other countries apply to various eventualities, such as the transport of children, of specified ages, travelling without a ticket, travelling to a spot beyond that to which a ticket has been taken, engaging whole compartments or saloon carriages, &c.

Special Regulations, however, apply to the transport of luggage under the Zone system. Beyond small articles which can be taken in the carriage, a passenger has no right to the free transport of any luggage whatsoever, and the following Tariff is in force :—

Distance.	Cost of Transport of each piece of Luggage.		
	1 to 50 kilog.	51 to 100 kilog.	Over 100 kilog.
	Fl. kr.	Fl. kr	Fl. kr.
From 1 to 55 kilom.	0 25	0 50	1 00
From 56 to 100 kilom.	0 50	1 00	2 00
Above 100 kilom.	1 00	2 00	4 00

(Previous Table reprinted with English Equivalents.)

Distance.	Cost of Transport of each piece of Luggage.		
	2 1/10 to 110 lbs.	112 1/10 to 220 lbs.	Over 220 lbs.
	s. d.	*s. d.*	*s. d.*
From 5 to 275 furlongs	0 5	0 10	1 8
From 280 to 500 furlongs	0 10	1 8	3 4
Above 500 furlongs	1 8	3 4	6 8

Certain articles properly coming under the heading of "Goods Traffic" cannot be transported as passengers' luggage, but certain perishable articles can be transported as passengers' luggage even when unaccompanied by a passenger; but these Regulations do not differ sensibly from those in force in other countries.

Opinions are divided as to the merits of the Hungarian Zone system. It cannot be denied that its introduction has greatly increased the number of passengers. For instance, the number transported in the months of August, September, and October 1888, previous to its introduction, was (on the lines where it is in force) 2,115,000. In the same months of the year 1889, 3,754,421 passengers were under the zone system transported on those lines, showing an increase of 67 per cent. It has, however, been elicited that 42 per cent. of this increase was attributable to the increased "neighbouring" or local traffic, and that 82·90 per cent. of the passengers travel 3rd class.

Complaints are made as to the inequalities and injustices caused by the system of luggage transport, it costing, under certain circumstances and over certain distances, three times as much to transport luggage as under the old system. But, generally speaking, the Zone system has not been long enough in working order in Hungary for it to be possible to form a positive and reliable opinion as to its advantages.

An extract is annexed from a Report by Sir A. Nicolson, Her Majesty's Consul-General in Hungary, on this subject, dated the 10th April, 1890 (No. 710, Diplomatic and Consular Reports):—

"The year 1889 will be noteworthy in the history of Hungarian railways, as it witnessed the introduction of the Zone Tariff on all the Hungarian State railways. I have on former occasions reported on this subject, so that it is needless to go into details beyond mentioning that since the introduction of the new cheap traffic on the 1st August, 1889, to the 31st December, 1889, the passenger traffic increased by over 3,000,000 persons, and the gross receipts by over 50,000*l*. As the total number of passengers annually carried by Hungarian railways has not hitherto exceeded 15,500,000, the large increase in five months is remarkable, and would appear to be of good augury for the permanent success of the new system. It is said that no extra expense has been incurred, and, in fact, that economies have been effected in the ticket issuing Department, owing to the facilities now afforded of obtaining tickets at post-offices and other places in towns. Be this as it may, it is natural to anticipate

that a large annual increase in the number of passengers will necessitate some augmentation of the rolling-stock, and cause more wear and tear. The only serious complaint which I have heard against the new Tariff is in regard to the discomfort caused by the overcrowding of trains; and unless measures are taken to remedy this grievance, it will eventually become a real inconvenience. The number of miles of railway open to traffic in 1889 was 6,570, of which 4,415 were either owned by Government, or under direct Government control. In 1888, the number of locomotives were 1,612, of passenger carriages 2,776, and of goods waggons 34,299. The nominal value of shares issued, priority obligations included, was 84,733,574*l.*, and the capital expended was 71,712,919*l.*"

To the above it may be added that, according to the estimate made and just published, the total receipts of the Hungarian State railways in 1890 have exceeded those of 1889 by about 250,000*l.*, and that for the last six months of 1890 the traffic under the Zone Tariff had increased as compared with the corresponding period of 1889 by 1,319,715 passengers, while the receipts showed an increase in the same period as regards that Tariff of 37,000*l.*

It may be mentioned that the reduction of fares under the Zone system is estimated at as much as 40 per cent. But this advantage is sensibly diminished by the abolition of market tickets, return and circular tickets, and annual tickets.

The Austrian system termed the "Kreuzer Tariff," which may be regarded as a combination of the zone and kilometre systems, and which, it will be seen above, was more or less forced upon the Austrian Government by the action of Hungary, may now be examined.

Under it the distances from each station are divided into certain zones, within which, in estimating the fares, each distance up to the end of the zone is calculated thus:—

The first 50 kilom. (250 furlongs) are divided into five zones each of 10 kilom. (50 furlongs); the next 30 kilom. (150 furlongs) are divided into two zones each of 15 kilom. (75 furlongs); the next 20 kilom. (100 furlongs) as one zone of 20 kilom. (100 furlongs); the next 100 kilom. (500 furlongs) are divided into four zones of 25 kilom. (125 furlongs).

Thus, the first 200 kilom. (1,000 furlongs) are divided into twelve zones.

Further distances over 200 kilom. (1,000 furlongs) are divided into zones each of 50 kilom. (250 furlongs).

The fares are calculated kilometrically subject to this Zone division, being for the 3rd class at 1 kreuzer ($\frac{1}{5}d.$), for the 2nd class at 2 kreuzers ($\frac{2}{5}d.$), and for the 1st class at 3 kreuzers ($\frac{3}{5}d.$) per kilom. by ordinary trains ("Personen- und Gemischte-Züge").

Travellers by quick or express trains ("Schnellzug") pay 50 per cent. additional on the fares as above.

The rate of fares is more clearly to be estimated by the following Table:—

Zone.	Kilometre (at 5 furlongs to the Kilometre).	One Person.					
		Passenger and Mixed Trains.			Express.		
		III.	II.	I.	III.	II.	I.
		Kreuzers (Austrian Currency) including Stamp (at 5 to the penny).					
I	1–10	10	20	30	15	30	45
II	11–20	20	40	60	30	60	90
III	21–30	30	60	90	45	90	135
IV	31–40	40	80	120	60	120	180
V	41–50	50	100	150	75	150	225
VI	51–65	65	130	195	98	195	293
VII	66–80	80	160	240	120	240	360
VIII	81–100	100	200	300	150	300	450
IX	101–125	125	250	375	188	375	563
X	126–150	150	300	450	225	450	675
XI	151–175	175	350	525	263	525	788
XII	176–200	200	400	600	300	600	900
XIII	201–250	250	500	750	375	750	1,125
XIV	251–300	300	600	900	450	900	1,350
XV	301–350	350	700	1,050	525	1,050	1,575
XVI	351–400	400	800	1,200	600	1,200	1,800
XVII	401–450	450	900	1,350	675	1,350	2,025
XVIII	451–500	500	1,000	1,500	750	1,500	2,250
XIX	501–550	550	1,100	1,650	825	1,650	2,475
XX	551–600	600	1,200	1,800	900	1,800	2,700
XXI	601–650	650	1,300	1,950	975	1,950	2,925
XXII	651–700	700	1,400	2,100	1,050	2,100	3,150
XXIII	701–750	750	1,500	2,250	1,125	2,250	3,375
XXIV	751–800	800	1,600	2,400	1,200	2,400	3,600
XXV	801–850	850	1,700	2,550	1,275	2,550	3,825
XXVI	851–900	900	1,800	2,700	1,350	2,700	4,050
XXVII	901–950	950	1,900	2,850	1,425	2,850	4,275
XXVIII	951–1,000	1,000	2,000	3,000	1,500	3,000	4,500

The Austrian system, moreover, in so far, differs from the Hungarian in that yearly "abonnement" tickets are issued not merely available over all the lines where the Zone Kreuzer system is in force, but also at a cheaper rate over distances of 50 kilom. (250 furlongs).

Moreover, school children, as well as working people, artisans, &c., are under certain restrictions and proper "legitimation" transported half-price.

There is no free transport of luggage with the exception of portable articles, but for every 10 kilog. (21 lbs.) of luggage 2 kreuzers ($\frac{2}{5}d.$) is levied per kilom. A modification has lately been introduced by which samples of commercial travellers are taken at a reduced rate.

It is estimated that this system implies a reduction of the hitherto existing fares for the three classes of 50, 33, 36 per cent. in the case of ordinary trains, and of 40, 25, and 20 per cent. in the case of fast trains. But it is considered that the increase of 50 per cent. on the express train fares is estimated too high, and that owing to the cessation of the free transport of luggage travelling by such trains will, under certain circumstances, be more costly than heretofore.

It is stated that by the introduction of this Tariff it is anticipated that the Government will experience, at first, a decrease of receipts on passenger transport, estimated at from 80,000*l.* to 160,000*l.* per annum.

The Hungarian, as well as the Austrian system, has, however, been in force for too short a time for it to be possible to speak positively as to the financial results of the reform, but it may be mentioned that the relatively favourable results of the introduction of the Austrian "Kreuzer Zone Tariff" on the Austrian State railways, and the Buschtierader, Bohemian Northern, and Aussig Teplitz lines have induced the Nordbahn (Northern Railway) to announce its adoption from the 1st April, 1891. This step will probably involve its adoption by the Carl Ludwig Railway, and other lines, including the North-Western line, are expected to follow the example.

Vienna, January 9, 1891.

No. 5.

Sir A. Nicolson to the Marquis of Salisbury.—(*Received February* 2.)

My Lord, *Buda-Pest, January* 29, 1891.

IN my despatch of the 20th November last, I had the honour to report on the new local tariff for goods which was to be introduced on the Hungarian State lines on the 1st of this month. Since the application of this tariff an outcry appears to have been raised among commercial circles in Austria and among the Austrian press, which has led to counter-demonstrations and counter-polemics from the Chambers of Commerce and journals in this country. On the Austrian part, it appears to be maintained that the local tariff is a violation of the Customs Union between the two countries, while it is argued on this side that by the provisions of that Union reference is merely made to an identity of duties, &c.; and that in regard to railway rates, each country is perfectly at liberty to act on its own initiative and according to its own requirements. Moreover, it is asserted that Austria has established on her Galician lines a local tariff, from the benefits of which Hungarian goods are excluded. Beyond the contention between the Austrian and Hungarian commercial points of view, a wider question has also been raised in some quarters as to whether Germany, by Article XV of her Treaty of 1878 with Austria-Hungary, is not entitled to claim to be placed on an equal footing in regard to any abatement of railway rates.

In view of the doubts and misunderstandings which are growing round the question, a Deputy, in a recent sitting of the House, made an interpellation to the Government on the subject. The interpellation laid down four points on which the Government were requested to announce their opinion:—

1. Whether the Government are determined to maintain, without prejudice from outside interference, the independence of the Hungarian railway tariffs?

2. Whether the Government are in a position to give satisfactory assurances as to the negotiations for the much desired Treaty with Germany, and to insure that the internal local goods tariff should not be affected by any arrangements which may be made for international traffic?

3. Whether the Government are prepared to maintain the principle, that the Hungarian Government have the exclusive right to establish tariffs for the Hungarian State railways? and

4. Whether the Government desire to maintain unaltered the new goods tariff, and, if they should contemplate any modifications, whether they will previously consult the House of Deputies. Moreover, whether the Government associate themselves with the Minister of Commerce in his commercial policy?

Count Szapary replied that he could not immediately give an answer to all the points mentioned in the interpellation, and that in regard to the Treaty with Germany, he was not in a position to give any information while negotiations were in progress As to the future intentions of the Government, a reply would be given at the proper moment by the competent Minister; but he could say at present that the policy in regard to the railway tariffs was adopted with the full concurrence of the whole Government.

There has been a strong expression of opinion among all parties in Parliament, and among the press and commercial public, to support the Minister of Commerce in maintaining the new tariff unaltered.

I have, &c.
(Signed) A. NICOLSON.

No. 6.

Sir A. Nicolson to the Marquis of Salisbury.—(*Received February* 6.)

(Extract.) *Buda-Pest, February* 3, 1891.

WITH reference to my despatch of the 29th ultimo, I have the honour to state that a conference was held yesterday of the leading merchants and manufacturers of the country to discuss a Report which had been prepared by a distinguished specialist on the subject of the Hungarian local goods tariff. The Report is very lengthy, and enters into minute details; and its principal object appears to be to prove that, in the first place, the new tariff cannot injure Austrian commerce; and, in the second place, that

Austria has herself established, in many instances, exceptional railway rates for the exclusive benefit of some of her own industries. The few cases in which specially reduced rates are accorded to exclusively Hungarian products are not of importance sufficient to hamper Austrian trade; while in all other cases, the new Hungarian tariff is favourable rather than otherwise to external commercial intercourse.

It is impossible for any one who is not thoroughly versed in all the technical intricacies of the local tariffs of both countries to express any opinion on this portion of the question, and a perusal of the columns of arguments which are now daily published on either side does not render the problem much clearer.

A deputation from the conference subsequently waited on the Prime Minister, Count Szapary, and on M. Baross, the Minister of Commerce. Count Szapary, in receiving the Report, which he promised to study carefully, remarked that the Austrian Government had made no representations nor taken any measure in respect to the question, and that he did not anticipate that any measures would be taken, as it was beyond doubt that the Austrian Government did not question the right of the Hungarian Government to settle, independently, the tariffs on the State railways. In his opinion, the importance of the new goods tariff lay far more in the general simplification and reduction of rates, which were to the advantage of everyone, than in the few exceptional provisions. M. Baross, in receiving the deputation, said that a vigorous encouragement of the means of communication in the country was in no wise identical with a violation of the union, on the legal basis of which the Hungarian Government took their stand. He attached no importance to the agitation, but he deeply regretted that endeavours were being made by means of it to disturb the good understanding and mutual friendly relations which at present existed, and to the maintenance of which the Hungarian Government attached great importance.

No. 7.

Sir A. Nicolson to the Marquis of Salisbury.—(*Received February* 11.)

(Extract.) *Bada-Pest, February* 8, 1891.

WITH reference to my despatch of the 29th ultimo, I have the honour to report that the Minister of Commerce replied yesterday, on behalf of the Government, to the interpellation which had been addressed to them in respect to the Hungarian local goods tariff. In my above-mentioned despatch, I stated the four points on which the Government were requested to announce their opinion, and M. Barros yesterday replied to each point *seriatim*.

In respect to the first and third points, his Excellency announced that Hungary had the legal right to settle independently her railway tariffs, a right which had not been, and could not be, called into question; and that the Government naturally considered the financial and commercial interests of the country in settling such tariffs.

With regard to the second point, his Excellency said that no information could be at present given in respect to the Treaty negotiations with Germany, and that as it would be necessary to obtain the sanction of the Legislature before putting the Treaty into force, an opportunity would be afforded to the Government of giving the fullest possible explanations on all points.

Finally, the Hungarian Government, as had been already stated by the Prime Minister, were in complete accord on the subject, and that he was empowered to declare, on the part of the Government, that there was no intention of altering the local goods tariff.

The reply of the Minister was received with great applause from all sides of the House, and will, no doubt, meet with popular approval.

COMMERCIAL. No. 11 (1891).

CORRESPONDENCE respecting Zone Tariff Rates for Goods and Passenger Traffic on Railways in Austria and Hungary.

Presented to both Houses of Parliament by Command of Her Majesty. April 1891.

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